WEST ARNHEM REGIONAL COUNCIL
AGENDA

SPECIAL COUNCIL MEETING
FRIDAY, 6 NOVEMBER 2026

WEST ARNHEM REGIONAL COUNCIL

Notice is hereby given that a Special Meeting of the West Arnhem Regional Council will be held via Teams on 6 November 2026 at 10am.



Katharine Clare Murray
Chief Executive Officer

Code of Conduct: The Local Government Act 2019

As stipulated in Schedule 1 of the Act, the Code of Conduct for Members is as follows:

1. *Honesty and Integrity:* A member must act honestly and with integrity in performing official functions.
2. *Care and diligence:* A member must act with reasonable care and diligence in performing official functions.
3. *Courtesy:* A member must act with courtesy towards other members, council staff, electors and members of the public.
4. *Prohibition on bullying:* A member must not bully another person in the course of performing official functions.
5. *Conduct towards Council staff:* A member must not direct, reprimand, or interfere in the management of, council staff.
6. *Respect for cultural diversity and culture:* A member must respect cultural diversity and must not therefore discriminate against others, or the opinions of others, on the ground of their cultural background.
   A member must act with respect for cultural beliefs and practices in relation to other members, council staff, electors and members of the public.
7. *Conflict of interest:* A member must avoid any conflict of interest, whether actual or perceived, when undertaking official functions and responsibilities.
   If a conflict of interest exists, the member must comply with any statutory obligations of disclosure.
8. *Respect for confidences:* A member must respect the confidentiality of information obtained in confidence in the member's official capacity.
   A member must not make improper use of confidential information obtained in an official capacity to gain a private benefit or to cause harm to another.
9. *Gifts:* Members must not solicit, encourage or accept gifts or private benefits from any person who might have an interest in obtaining a benefit from the council.
   A member must not accept a gift from a person that is given in relation to the person's interest in obtaining a benefit from the council.'
10. *Accountability:* A member must be prepared at all times to account for the member's performance as a member and the member's use of council resources.
11. *Interests of municipality, region or shire to be paramount:* A member must act in what the member genuinely believes to be the best interests of the municipality, region or shire.
    In particular, a member must seek to ensure that the member's decisions and actions are based on an honest, reasonable and properly informed judgment about what best advances the best interests of the municipality, region or shire.
12. *Training:* A member must undertake relevant training in good faith.

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Acknowledgement of Country

West Arnhem Regional Council acknowledges the First Nations Custodians, and the many Language and Family groups who are Managers and Caretakers to each of their Traditional homelands and Waters across the West Arnhem Region Wards.

West Arnhem Regional Council pays its respects and acknowledges Elders, past, present and rising.

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 6 NOVEMBER 2026

Agenda Reference:	**3.1**
Title:	**Apologies, Leave of Absence and Absent Without Notice**
Author:	**Katharine Murray, Chief Executive Officer**

SUMMARY

This report is to table, for Council's record, any apologies, and requests for leave of absence received by Council's Chief Executive Officer from Elected Members, as well as record any absence without notice for the Special Council meeting held on 6 November 2026.

RECOMMENDATION

THAT COUNCIL

1. Note the absence of …
2. Note the apology received from .....
3. Determine ... are absent with permission of the Council; and
4. Determine ... are absent without permission of the Council.

COMMENT

Council can choose to accept the apologies or requests for leave of absence as presented, or not accept them. Apologies or requests for leave of absence that are not accepted by Council will be recorded as absent without notice.

LEGISLATION AND POLICY

Section 47(o) of the *Local Government Act 2019*.
Council's Scheduling and Conduct of Meetings (Elected, Local Authority and Council Committee Members) Policy.

STRATEGIC IMPLICATIONS

This report is aligned to the following pillars and goals in the *Regional Plan and Budget:*

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 6.3 Council and Local Authorities

Excellence in governance, consultation administration and representation

ATTACHMENTS

Nil

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 6 NOVEMBER 2026

Agenda Reference:	**4.1**
Title:	**Acceptance of Agenda**
Author:	**Katharine Murray, Chief Executive Officer**

SUMMARY

Agenda papers are presented for acceptance at the Special Council meeting held on 6 November 2026.

RECOMMENDATION

THAT COUNCIL accepts the agenda papers as circulated for the Special Council meeting held on 6 November 2026.

LEGISLATION AND POLICY

Section 92(1) *Local Government Act 2019*.
Council's Scheduling and Conduct of Meetings (Elected, Local Authority and Council Committee Members) Policy.

STRATEGIC IMPLICATIONS

This report is aligned to the following pillars and goals in the *Regional Plan and Budget*:

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 6.3 Council and Local Authorities

Excellence in governance, consultation administration and representation

Goal 6.5 Planning and Reporting

Robust planning and reporting that supports Council's decision-making processes

ATTACHMENTS

Nil

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 6 NOVEMBER 2026

Agenda Reference:	**5.1**
Title:	**Disclosure of Interest of Members or Staff**
Author:	**Katharine Murray, Chief Executive Officer**

SUMMARY

Elected Members are required to disclose an interest in a matter under consideration at a Special Council Meeting:

1) In the case of a matter featured in an officer's report or written agenda item by disclosing the interest to the meeting as soon as possible after the matter is raised.
2) In the case of a matter raised in a general debate or by any means other than the printed agenda of the Council meeting, disclosure as soon as possible after the matter is raised.

Under disclosure, the Member must abide by the decision of the Council on whether they shall remain in the Chambers and/or take part in the vote on the issue. The Council may elect to allow the Member to provide further and better particulars of the interest prior to requesting them to leave the Chambers.

Staff Members of the Council are required to disclose an interest in a matter at any time on which they are required to act or exercise their delegate authority in relation to the matter. Upon disclosure, the staff member is not to act or exercise their delegated authority unless Council expressly directs them to do so.

RECOMMENDATION

THAT COUNCIL:

1. Acknowledges the declaration of interest by Councillor Nabalmarda in relation to Confidential Agenda Item 8.1 listed for consideration during the Special Council Meeting held on 6 November 2026; and
2. Acknowledges there were no other declarations of interest.

LEGISLATION AND POLICYSTATUTORY ENVIRONMENT

Section 114 (Elected Members) *Local Government Act 2019*

Section 179 (staff members) *Local Government Act 2019*

Council's Scheduling and Conduct of Meetings (Elected, Local Authority and Council Committee Members) Policy.

STRATEGIC IMPLICATIONS

This report is aligned to the following pillars and goals in the *Regional Plan and Budget*:

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 6.4 Risk Management

The monitoring and minimisation of risks associated with the operations of Council.

ATTACHMENTS

Nil

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 6 NOVEMBER 2026

Agenda Reference:	**6.1**
Title:	**2025-26 Annual Report**
Author:	**Katharine Murray, Chief Executive Officer**

SUMMARY

The purpose of this report is to present a draft of the 2025-26 Council Annual Report containing the audited Financial Report for the year ended 30 June 2026.

RECOMMENDATION

THAT COUNCIL:

1. Receive and note the report titled *2025-26 Annual Report*;
2. Accept the Financial Report for the year ended 30 June 2026 and the CEO's Certification contained in the Report; and
3. Accept the 2025-2026 Annual Report which will be tabled at the meeting.

BACKGROUND

The Council must prepare a financial statement for each financial year, and it must conform with the Australian Accounting Standards, Local Government Act, Regulations and any Guidelines the Minister responsible for Local Government may make. The Council must also, on or before 15 November each year, report to the Minister on its works during the financial year ending on the preceeding 30 June.

COMMENT

When the annual financial statement is prepared the Chief Executive Officer must lay the statement (report) before the Council and provide a certification to the Council. A signed certification has been included in the body of the Financial Report for the year ended 30 June 2026.

The draft 2025-2026 Annual Report includes the Financial Report for the year ended 30 June 2026. The Annual Report also contains a number of other legislated requirements including an assessment of Council's performance against objectives stated in the Council's Regional Plan for the 2025-2026 year.

LEGISLATION AND POLICY

Local Government Act 2019
Local Government (General) Regulations 2021
Minister's Guideline 6: Annual Report
General Instruction 2: Annual Financial Statement

FINANCIAL IMPLICATIONS

The Council is responsible for managing its resources and ensuring its records and reports fairly reflect the financial position of the Council.

STRATEGIC IMPLICATIONS

This report is aligned to the following pillars and goals of the *Regional Plan and Budget*:

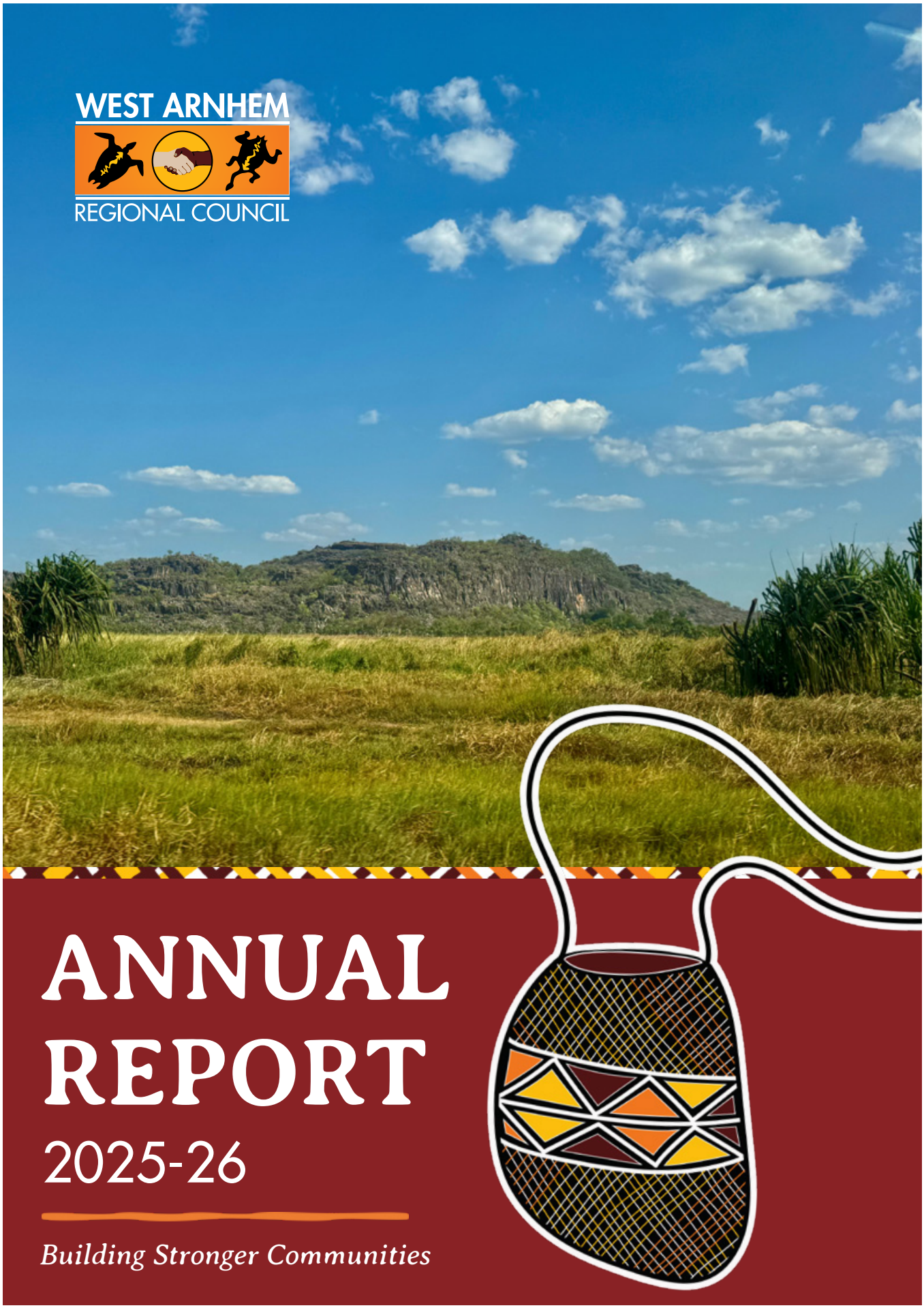
PILLAR 6 FOUNDATIONS OF GOVERNANCE

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 6.1 Financial Management
Provision of strong financial management and leadership which ensures long term sustainability and growth.
Goal 6.3 Council and Local Authorities
Excellence in governance, consultation administration and representation.

ATTACHMENTS

1. WARC 2025-26 Annual Report [**6.1.1** - 118 pages]


WEST ARNHEM
REGIONAL COUNCIL
ANNUAL
REPORT
2025-26
Building Stronger Communities

Acknowledgement of Country

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



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



MAYOR AND CEO WELCOME

"Together, we will continue working towards a stronger, more connected and resilient West Arnhem for generations to come."



James Woods
Mayor

Katharine Murray
Chief Executive Officer

Welcome to the West Arnhem Regional Council Annual Report for 2025–26. The past year has been one of progress, strong leadership and continued investment in our people, communities and services as we work towards our overarching strategic goal of building stronger communities across West Arnhem.

The year marked the beginning of a new Council term following the Northern Territory Local Government Elections in August 2025. New and returning Elected Members were chosen to represent West Arnhem's five wards, with James Woods elected Mayor and Jacqueline Phillips elected Deputy Mayor at Council's first meeting. Supplementary elections and subsequent by-elections were also held to fill remaining vacancies, with Councillor Dwane Baker joining Council during the year. We welcome all Elected Members and acknowledge and thank our outgoing Councillors for their contribution to Council and our communities.

Together with Chief Executive Officer Katharine Murray, Council has approached the year with a strong voice for our people and a shared commitment to achieving better outcomes through community development, financial sustainability and the effective delivery of Council services.

New Local Authorities were also established to coincide with the new Council term. Our Local Authorities provide an important connection between communities and Council, ensuring local knowledge, priorities and aspirations help inform decision-making. We thank all members for taking on this important responsibility.

Our six Strategic Pillars have continued to guide Council's work and keep us focused and accountable. Under Pillar 1 – Partnerships, Relationships and Belonging, Council introduced its first Community Sponsorship Program, providing a new avenue to support local projects, events and activities that strengthen community connection and belonging.

Supporting local employment has remained a major priority. Under Pillar 2 – Increased Local Indigenous Employment, Council introduced new positions through the Remote Jobs and Economic Development Program, creating further opportunities for local people, including those entering the workforce. Council also completed its First Nations Employment Plan 2026–2030, establishing a clear pathway to strengthen Indigenous employment, skills development and career opportunities across the organisation.



Investment in our wider workforce has continued through training, development and recognition. Council introduced a new Reward and Recognition Program and, following extensive staff consultation, made interim changes to the organisational structure to provide additional support where needed. Ten employees enrolled in Certificate III in Community Services and 15 employees commenced Certificate III in Civil Construction, helping build a stronger and more skilled local workforce.

Across our communities, Council continued to deliver important infrastructure and service improvements. More than 20 projects were supported through Local Authority funding, including shade structures, solar lighting, flagpoles, speed bumps and outdoor gym equipment.

A major highlight was the official opening of the $4.6 million Maningrida changerooms in November 2025. Funded through the Australian Government's Aboriginals Benefit Account and the National Indigenous Australians Agency, the 600-square-metre facility represents a significant investment in sport, participation and community wellbeing. The project demonstrates what can be achieved when governments, Council and communities work together.

Access to sport, recreation and community activities was also strengthened through new community buses for Maningrida and Gunbalanya, supported by Member for Lingiari the Hon Marion Scrymgour MP. The buses will help reduce transport barriers and provide greater opportunities for residents to participate in community life.

Council also made important progress towards establishing culturally appropriate community cemeteries under the *Burials and Cremations Act 2022*, with cemeteries in Jabiru, Maningrida and Minjilang achieving declared status. Funding of $59,500 was also secured to complete works at the Manayingkarirra Community Cemetery.

Advocacy has remained a critical part of our role. Throughout the year, Council met with Ministers and representatives across all levels of government and multiple sectors to ensure the needs, knowledge and priorities of our remote communities were heard. Key areas of advocacy included greater disaster response support, particularly following Cyclone Fina; investment in roads and community infrastructure; multipurpose cyclone shelters; and recognition of remote councils as Aboriginal Community-Controlled Organisations. Mayor Woods also continued his role as a Board Member of the Local Government Association of the Northern Territory (LGANT), providing an important voice for remote communities and advocating for the unique needs and challenges faced by councils across the Territory.

Looking ahead, Council commenced the development of its next Strategic Plan 2027–2031. Led by our Elected Members and Local Authorities and informed by community and stakeholder consultation, the new Plan will establish a clear direction for Council over the next five years. We thank everyone who has contributed their knowledge, ideas and priorities to this important work.

Above all, we are proud to represent and serve the communities of West Arnhem. We remain committed to listening to our people, advocating strongly for our region and making decisions that deliver meaningful and lasting outcomes.

Together, we will continue working towards a stronger, more connected and resilient West Arnhem for generations to come.



01

OUR REGION

ABOUT WEST ARNHEM



"The region is characterised by an extraordinary variety of landscapes."

West Arnhem is a vast and diverse region spanning 49,675 square kilometres across the Top End of the Northern Territory.

Around 6,281 people call the region home, living across the major communities of Maningrida, Gunbalanya, Jabiru, Warruwi and Minjilang, together with more than 100 homelands.

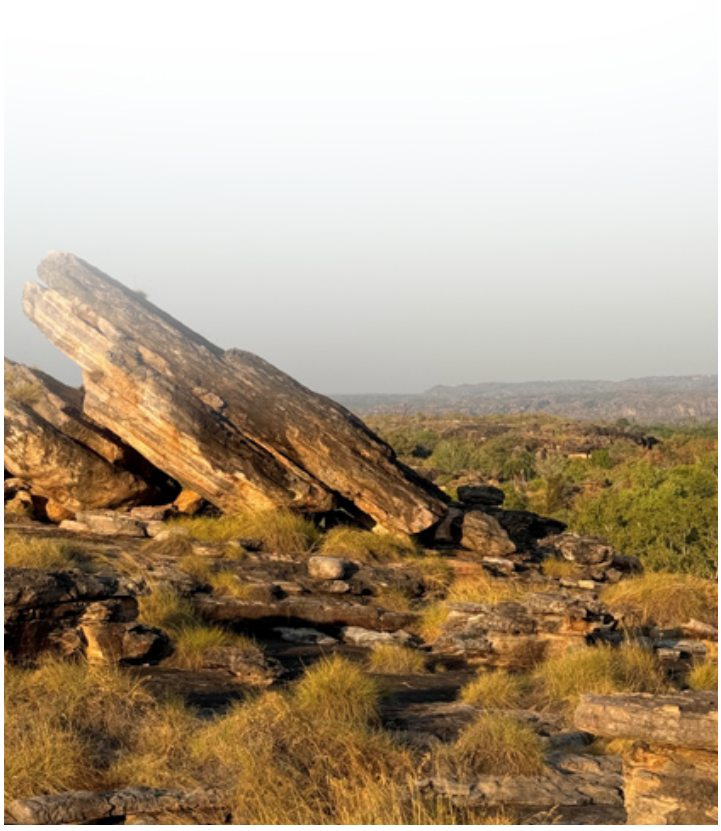
The people of West Arnhem maintain strong connections to Country, culture and language. The region is home to many Aboriginal language groups and both saltwater and freshwater people, with Aboriginal and/or Torres Strait Islander people making up more than 80 per cent of the population.

Culture remains a strong part of community life and identity across West Arnhem, with traditional languages widely spoken and cultural knowledge continuing to be shared across generations.

The region is characterised by an extraordinary variety of landscapes, from coastal and island communities to wetlands, rivers, floodplains, freshwater billabongs and rugged stone country.

It includes internationally and nationally significant areas such as Kakadu National Park, recognised for its outstanding natural and cultural values, and Garig Gunak Barlu National Park on the Cobourg Peninsula.

Despite the significant distances between communities, the people of West Arnhem are connected by strong cultural, family and community ties.



Regional Snapshot

5
Main Communities

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

50.9% Male
49.1% Female

Data source: 2021 Census data



49,675km²
Geographical Area

6,281
Total Population
Median Age: **28** years

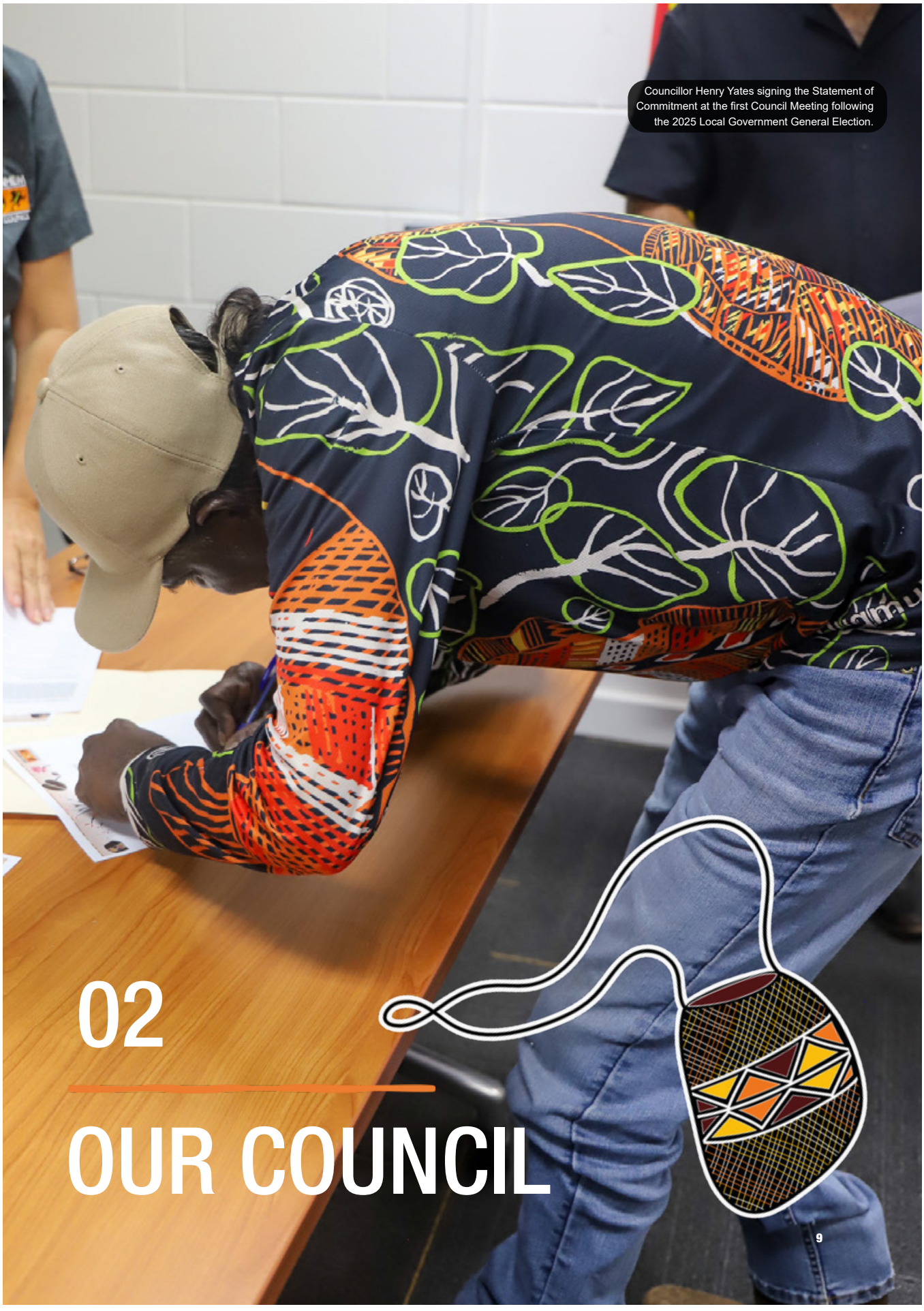
5
Main Communities
Plus **100+** Homelands

1,444
Number of Families

2,188
Private Dwellings
Average number of people per household: **4.2**

Languages Spoken at Home

(Top languages other than English)
Kunwinjku: 23.1%
Burarra: 18.0%
Kuninjku: 6.6%
Ndjebbana (Gunavidji): 5.7%
Maung: 5.1%

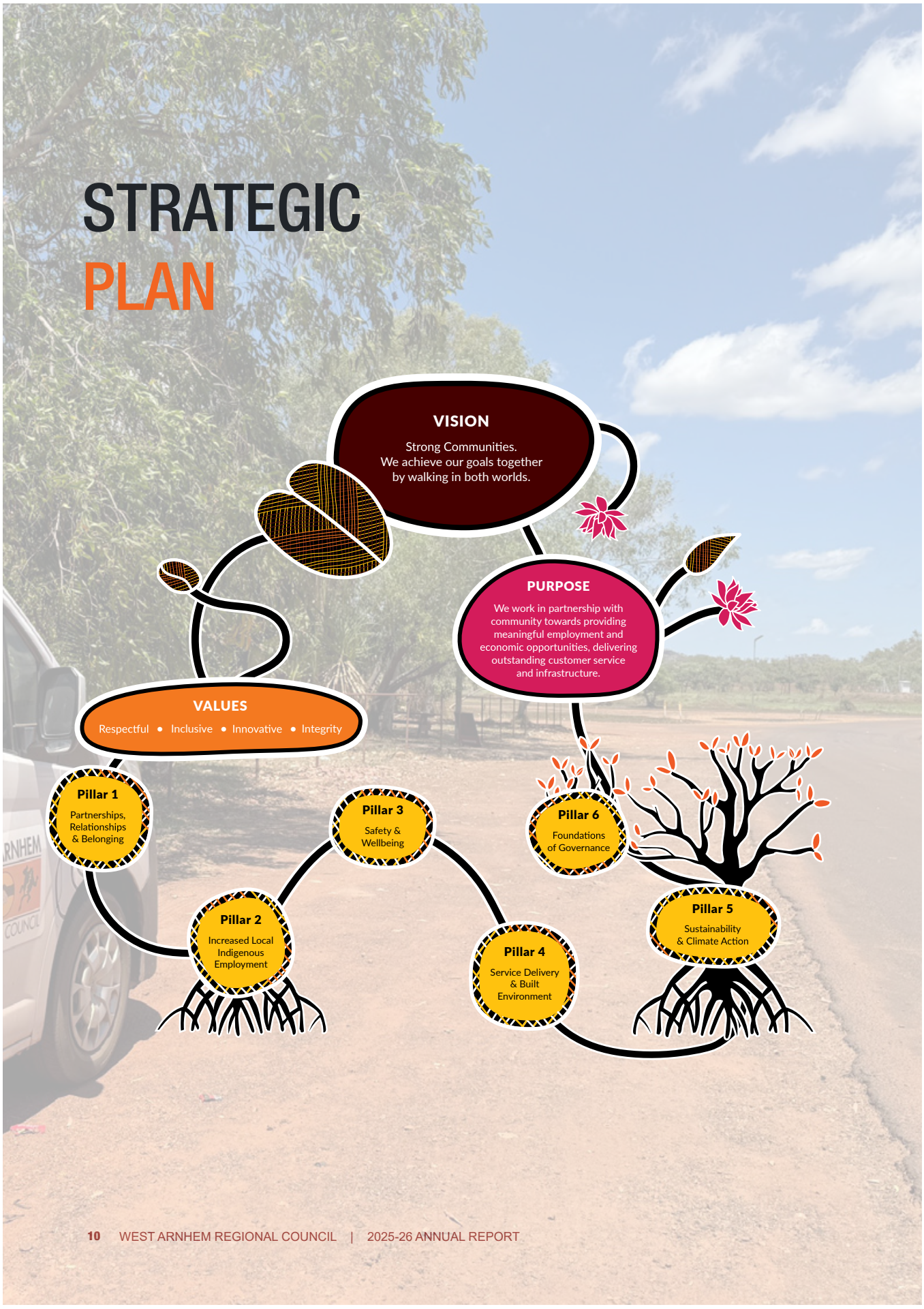


Councillor Henry Yates signing the Statement of Commitment at the first Council Meeting following the 2025 Local Government General Election.

02

OUR COUNCIL

STRATEGIC PLAN



OUR COUNCILLORS

12 Elected Members across five Wards

GUNBALANYA



COUNCILLOR
DANIEL SIEBERT

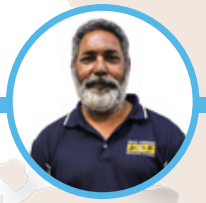


COUNCILLOR
HENRY YATES



COUNCILLOR
RALPH MCCOY

MANINGRIDA



MAYOR
JAMES WOODS



DEPUTY MAYOR
JACQUELINE PHILLIPS



COUNCILLOR
JOSEPH DIDDO



COUNCILLOR
JERMAINE NAMANURKI

KAKADU



COUNCILLOR
MICKITJA ONUS

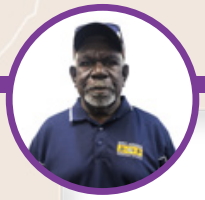


COUNCILLOR
RALPH F. BLYTH



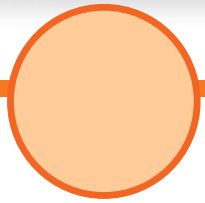
COUNCILLOR
DWANE BAKER

MINJILANG



COUNCILLOR
STEVEN NABALMARDA

WARRUWI



POSITION VACANT
As at 30 June 2026

About Council

2025 Local Government General Election

West Arnhem Regional Council is led by 12 elected councillors representing five wards across the region. Each councillor brings the voice of their community to the Council table, helping ensure local priorities, challenges and opportunities are reflected in the decisions Council makes.

Councillors play an important role in connecting communities with Council and working together to achieve positive outcomes for the region.

Following the 2025 Local Government General Election, Council welcomed the following members:

Minjilang
Steven Nabalmarda

Warruwi
Late Marrawal until October 2025
Vacant for the remainder of the reporting period.

Maningrida
James Woods
Jermaine Namanurki
Jacqueline Phillips
Joseph Diddo

Kakadu
Mickitja Onus
Ralph Blyth
Kylie Lindner until 10 January 2026
Dwane Baker appointed 27 May 2026

Gunbalanya
Henry Yates
Ralph McCoy
Daniel Siebert

Council's Structure

Every four years residents across West Arnhem elect councillors to represent their communities. These 12 councillors for the West Arnhem Regional Council work together to make decisions that support the wellbeing and future of the region.

Council works to:
• Represent the interests and aspirations of local communities
• Support decisions that deliver positive community outcomes
• Provide leadership for the region's development and future direction
• Champion community priorities and advocate on behalf of residents

Since the 2025 election Council has welcomed several new councillors, helping to ensure strong local representation across the region.

Changes within Council

Warruwi Ward
In October 2025 the passing of Late Marrawal triggered a by-election. Because this did not take place until August 2026 there was a vacancy in the Ward for the remainder of the reporting year.

Kakadu Ward
In January 2026, Cr Kylie Lindner resigned. Cr Dwane Baker was appointed in May 2026 and is committed to working closely with the Kakadu Community to address local needs.



Deputy Mayor Jacqueline Phillips, Mayor James Woods and CEO Katharine Murray in Jabiru.

Council Meetings Attendance

Elected Members Attendance at Council and Committee Meetings in 2025-26:

Elected Members	Ward	Council meetings	Finance Committee Meetings	Risk Management and Audit Committee Meetings	CEO Employment & Remuneration Advisory Panel	Kakadu Ward Advisory Committee Meeting	Special Council Meeting	Attendance Summary		
								Entitled to Attend	Meetings Attended	
James Woods (Mayor)	Maningrida	9/9	3/3	0/1	2/2	3/4	5/5	24	22	92%
Elizabeth Williams *(Deputy Mayor to August 2025)*	Kakadu	0/1	1/1	1/1		1/1	1/1	5	4	80%
Gabby Gumurdul	Gunbalanya	0/1					0/1	1	0	0%
Ralph Blyth	Kakadu	7/9			2/2	4/4	1/5	20	14	70%
Late Dann	Gunbalanya	1/1					0/1	2	1	50%
Donna Nadjamerrek	Gunbalanya	1/1					1/1	2	2	100%
Jacqueline Phillips *(Deputy Mayor from September 2025)*	Maningrida	7/9	2/2		1/2	2/2	3/5	20	15	75%
Monica Wilton	Maningrida	1/1					1/1	2	2	100%
Henry Guwiyul	Minjilang	0/1					0/1	1	0	0%
Jermaine Namanurki	Maningrida	6/8			2/2		4/5	15	12	80%
Late Marrawal	Warruwi	1/1					1/1	2	2	100%
Tamar Nawirridj	Gunbalanya	0/1					0/1	2	0	0%
Mickitja Onus	Kakadu	9/9	3/3			4/4	5/5	21	21	100%
Henry Yates	Gunbalanya	5/8					1/5	13	6	46%
Ralph McCoy	Gunbalanya	8/8	2/2		2/2		4/5	17	16	94%
Daniel Siebert	Gunbalanya	6/8	2/2				1/5	15	9	60%
Steven Nabalmarda	Minjilang	9/9					4/5	14	13	93%
Dwane Baker	Kakadu	1/1				1/1	1/1	2	2	100%
Kylie Lindner	Kakadu	0/1					0/5	6	0	0%
Joseph Diddo	Maningrida	5/8					2/5	13	7	54%

1. Finance Committee members are Mayor James Woods, Deputy Mayor Jacqueline Phillips, Cr Mickitja Onus, Cr Ralph McCoy and Cr Daniel Siebert. There were three meetings during 2025-26.
2. Risk Management and Audit Committee members are Mayor James Woods, Deputy Mayor Jacqueline Phillips, Cr Mickitja Onus, Cr Ralph Blyth and two independent members Chairperson Carolyn Eagle and Member Warren Jackson.
3. CEO Employment & Remuneration Advisory Panel members are Mayor James Woods, Cr Ralph McCoy and Cr Dwane Baker. John Oberhardt was appointed Independent Member.
4. Kakadu Ward Advisory Committee members are Mayor James Woods, Deputy Jacqueline Phillips, Cr Mickitja Onus, Cr Ralph Blyth and Cr Dwane Baker.

Allowances

Elected Members Payments

Elected Members	Councillor - Allowance	Deputy Mayor - Allowance	Mayor - Allowance	Travel Allowances Paid	Grand Total
Daniel Siebert	11,128.55			125.90	11,254.45
Donna Nadjamerrek	4,451.45				4,451.45
Dwane Baker	2,694.27				2,694.27
Elizabeth Williams		7,792.16			7,792.16
Glen (Ralph) McCoy	16,868.55			1,687.35	18,555.90
Henry Yates	16,868.55			503.60	17,372.15
Jacqueline Phillips	5,330.00	27,990.10		1,361.05	34,681.15
Late Marrawal	6,560.00				6,560.00
James Woods	878.55		102,207.26	6,708.20	109,794.01
Jermaine Namanurki	21,320.00			1,834.75	23,154.75
Joseph Diddo	16,868.55			377.70	17,246.25
Mickitja Onus	21,320.00				21,320.00
Monica Wilton	4,451.45				4,451.45
Late Dann	4,451.45				4,451.45
Ralph Blyth	21,320.00				21,320.00
Steven Nabalmarda	21,320.00			748.00	22,068.00
Tamar Nawirridj	4,451.45				4,451.45
Grand Total	**180,282.82**	**35,782.26**	**102,207.26**	**13,346.55**	**331,618.89**

As per the Northern Territory Remuneration Tribunal Determination of Allowances for Members of Local Councils.



Elected Members, CEO Katharine Murray and Rob Knight, Chief of Staff, Office of The Hon. Marion Scrymgour MP at an Ordinary Council Meeting in April 2026.

Extra Meeting Allowances

Elected Members	Extra Meeting - 2 to 4 hours	Extra Meeting - more than 4 hours	Extra Meeting - up to 2 hours	Grand Total
Daniel Siebert		500	400	900
Donna Nadjamerrek			200	200
Dwane Baker			600	600
Elizabeth Williams	300	500	600	1,400.00
Glen (Ralph) McCoy	900	2,000.00	1,600.00	4,500.00
Henry Yates	600	1,000.00	600	2,200.00
Jacqueline Phillips	600	1,500.00	1,400.00	3,500.00
Late Marrawal		1,000.00	400	1,400.00
James Woods		500	200	700
Jermaine Namanurki	1,200.00	3,500.00	1,000.00	5,700.00
Joseph Diddo	300	1,000.00	600	1,900.00
Mickitja Onus	1,200.00	1,000.00	1,800.00	4,000.00
Monica Wilton	600		200	800
Ralph Blyth	600	500	1,200.00	2,300.00
Steven Nabalmarda	900	500	1,400.00	2,800.00
Grand Total	**7,200.00**	**13,500.00**	**12,200.00**	**32,900.00**

Independent Committee Member Payments (Risk Management and Audit Committee)

Independent Committee Member	Total Payments (Inc GST)	Meeting Allowance	Travel
Carolyn Eagle	**$ 1,054.90**	$ 1,054.90	-
Warren Jackson	**$ 719.00**	$ 719.00	-

Council Committees and Panel

Finance Committee

The Finance Committee supports Council to manage community funds responsibly and maintain strong financial oversight. Operating under the powers provided by the *Local Government Act 2019,* the Committee reviews Council's financial performance and helps ensure decisions are made in the best interest of the region.

When an Ordinary Council Meeting cannot be held due to none being scheduled or a lack of quorum, the Committee may review and approve monthly financial reports so that Council business can continue without unnecessary delays.

The Committee currently consists of the following members:

Finance Committee Members
Mayor James Woods
Deputy Mayor Jacqueline Phillips
Councillor Mickitja Onus
Councillor Ralph McCoy
Councillor Daniel Siebert
Councillor Ralph Blyth (November 2025 – January 2026)

Three meetings were held during the 2025-26 finance year on 26 August 2025, 18 December 2025 and 29 July 2026.

Risk Management and Audit Committee

The Risk Management and Audit Committee helps Council maintain strong governance, accountability and financial oversight. As an independent advisory committee it reviews how Council manages risk, monitors financial processes and supports compliance with relevant legislation and regulatory requirements.

By providing independent advice and oversight the Committee helps ensure Council resources are managed responsibly and that services are delivered in a transparent and accountable way.

The Committee operates under a Charter and 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 Jacqueline Phillips
Councillor Ralph Blyth
Councillor Mickitja Onus

The Risk Management and Audit Committee met once on 18 August 2025.

CEO Employment and Remuneration Advisory Panel

The Chief Executive Officer (CEO) Employment and Remuneration Advisory Panel helps Council manage key employment matters relating to the CEO. Re-established in May 2024, the Panel provides advice and support on CEO recruitment, employment arrangements, remuneration and performance reviews.

By assisting Council with these important responsibilities, the Panel helps ensure decisions are transparent, consistent and in line with legislative requirements and good governance principles.

The Panel has the following members:

CEO Employment and Remuneration Advisory Panel Members
Mayor James Woods
Councillor Ralph Blyth
Councillor Ralph McCoy
Independent Member John Oberhardt

The Panel met twice during the year on 21 October 2025 and 6 March 2026.

Kakadu Ward Advisory Committee

The Kakadu Ward Advisory Committee provides a voice for residents and community groups across Jabiru and the wider Kakadu Ward. Working alongside Ward Councillors, the Committee helps identify local priorities, supports community engagement and contributes ideas that help shape Council initiatives and activities.

While the Committee does not currently have its own funding allocation, it plays an important role in fostering community involvement, strengthening local connections and supporting a positive future for the Kakadu Ward.

The Committee currently consists of the following members:

Kakadu Ward Advisory Committee Members
Mayor James Woods
Deputy Mayor Jacqueline Phillips
Councillor Ralph Blyth
Councillor Mickitja Onus
Councillor Dwane Baker

The Committee met four times during the year on 18 July 2025, 10 February 2026, 6 March 2026 and 15 May 2026.



Kakadu Ward Advisory Committee, Council staff and Northern Territory Grants Commission representatives on 15 May 2026. 17

Consultations undertaken by Council

West Arnhem Regional Council Plan and Budget 2026-27

The West Arnhem Regional Council Plan and Budget 2026-2027 sets out Council's priorities, services and projects for the year ahead, reflecting what communities across the region have told us is important to them.
A draft of the Plan and Budget was endorsed by Council and released for community feedback in May 2026.
During this time, the draft Plan was also presented to Local Authorities across the region, giving community representatives an opportunity to review the document, provide feedback and help ensure local priorities were reflected.

The final Regional Plan and Budget 2026-2076 was adopted by Council on 17 June 2026.
The Plan is built around six key priorities that support strong, connected and thriving communities across West Arnhem:

- Building partnerships, relationships and a sense of belonging
- Creating more local employment opportunities for Indigenous people
- Supporting community safety and wellbeing
- Maintaining and improving essential services and community infrastructure
- Promoting sustainability and responding to climate change
- Strengthening good governance and accountability

These priorities have been shaped by feedback from communities and Local Authorities throughout West Arnhem. Together, they guide Council's work and commitment to delivering practical services, supporting local decision-making, and building a strong and sustainable future for the region.

Strategic Plan 2027–2031 Consultation

In January 2026, Council commenced a review of its strategic direction to ensure continued alignment with community priorities, organisational values and future aspirations.

With approximately half of Council's Elected Members newly appointed, along with several new Local Authority members, the review provides an important opportunity to establish shared priorities, strategic objectives and key advocacy areas to guide Council's direction for 2027–2031.

In March 2026, consultation commenced on the review of Council's strategic pillars, involving Elected Members, Local Authorities and Kakadu Ward Advisory Committee members.

The broader consultation process will also include a Council strategic planning workshop and community and stakeholder surveys, ensuring a range of perspectives help shape Council's priorities for the next five years.

"Shared priorities, strategic objectives and key advocacy areas to guide Council's direction."

Timeline:

January 2026: Council approved review of strategic plan
March 2026: Consultation with Elected Members and Local Authority Members
September 2026: Community Surveys commenced
October 2026: Stakeholder Surveys commenced
November 2026: Elected Members attend strategic planning workshop

Council Delegations

West Arnhem Regional Council uses committees and local authorities to help bring local voices into Council decision-making. Established under the *Local Government Act 2019,* these groups provide a valuable link between Council, communities and specialist advisers.
Through local representatives, community members can share ideas, identify priorities and contribute to discussions about projects, services and initiatives that affect their communities. Committees also provide Council with access to independent expertise and professional advice where required.
Together, these committees and local authorities play an important role in supporting good governance, community participation and informed decision-making across the region.

The *Local Government Act 2019* (Act) allows Council to delegate some of its functions and powers to committees and local authorities. In 2025-26 these were:

Local Authorities in Minjilang, Warruwi, Gunbalanya and Maningrida

Throughout 2025-26, Council worked closely with Local Authority members across the region to ensure community priorities were reflected in Council planning and decision-making.
Local Authorities provided advice and recommendations to Council on a range of matters, including:
• Community priorities and future planning initiatives
• The implementation and review of Council's Strategic Plan
• Local projects and spending priorities within each community
• The delivery of Council services and programs
• Council's Regional Plan and Budget 2025-26

Through regular meetings and discussions, Local Authorities played an important role in ensuring local knowledge and community perspectives were considered when making decisions that affect residents.

Kakadu Ward Advisory Committee

During 2025-26, Council continued to work with the Kakadu Ward Advisory Committee to strengthen community input into Council activities and decision-making within the Kakadu Ward. Four meetings were held during the year.
The Committee provided advice and recommendations on matters similar to those considered by the Local Authorities, including:
• Community priorities and local projects
• Council services and activities within the ward
• Planning and budget priorities
• Opportunities to enhance community wellbeing and participation

The Committee helped ensure the views and interests of residents across the Kakadu Ward were represented in Council discussions and planning processes.

Risk Management and Audit Committee

Established under the *Local Government Act 2019*, the Risk Management and Audit Committee plays an important role in supporting strong governance, accountability and financial oversight.
During 2025-26, the Committee met once and provided independent advice to Council on matters including:
• Internal and external audit activities and outcomes
• The implementation of audit recommendations
• The appointment and performance of external auditors
• Council's annual financial statements and reporting requirements
• Compliance with legislation, contracts, standards and best-practice guidelines
• Risk management systems, internal controls, policies and procedures
• Emerging risks and opportunities to strengthen Council's governance framework

Through its oversight and independent advice, the Committee helps ensure Council manages resources responsibly, maintains compliance with legislative requirements and continuously improves its governance practices.

Finance Committee

The Finance Committee has delegated authority to oversee specific financial matters when an Ordinary Council Meeting is not able to be held.
Its responsibilities include:
• Reviewing and approving monthly financial reports
• Monitoring Council budgets and financial performance
• Reviewing Council's short-term and long-term financial plans
• Considering the financial impact of planned projects and initiatives
• Monitoring the financial progress of major projects
• Reviewing debtor and creditor reports and Council's financial obligations
• Considering and approving other urgent financial matters when required

The Committee met three times during 2025-26.

Council Shared Agreements

Local Government Association of the Northern Territory

West Arnhem Regional Council 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. In the 2025-26 year, Council continued to work with LGANT in various key areas and Mayor James Woods was appointed as a LGANT Board Member. The staff and elected members also attended the LGANT Conference in November 2025 and April 2026.

Other Agreements

In the 2025-26 year, Council 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 Licenced Post Office services in Jabiru, Maningrida and Gunbalanya, and Community Postal Agency services in Warruwi and Minjilang as per agreements with Australia Post.
2. The delivery of Support at Home 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 delivery of National Disability Insurance Scheme (NDIS) Remote Community Connector services as per a contract with NDIA.
5. The provision of Centrelink services in Gunbalanya, Jabiru, Minjilang and Warruwi as per an agreement with Services Australia.
6. An agreement with Power and Water Corporation to maintain power, water and sewerage systems contracts in Gunbalanya, Maningrida, Minjilang and Warruwi.
7. An agreement with the Melbourne Veterinary School to provide animal management services in Gunbalanya, Jabiru, Maningrida, Minjilang and Warruwi.
8. The maintenance of airstrip services contracts in Gunbalanya, Maningrida, Warruwi and Minjilang as per an agreement with the Department of Logistics and Infrastructure (DLI).
9. Agreements with National Indigenous Australians Agency (NIAA) to provide programs to Gunbalanya, Maningrida, Minjilang and Warruwi for community sport and recreation activities, Warruwi Outside School Hours Care (OSHC) and local Indigenous broadcasting.
10. An agreement with NIAA to provide a community safety program in Gunbalanya, Minjilang and Warruwi.
11. An agreement with the Northern Territory Government to provide the Active Regional and Remote Communities program in Gunbalanya, Jabiru, Maningrida, Minjilang and Warruwi.
12. An agreement with Australian Government Department of Education via Community Child Care Fund restricted grant (CCCFR) for creche provision in Minjilang and Warruwi.
13. Various agreements with the Commonwealth Government to improve the wellbeing of communities.



Key Council Projects

Our projects this year, whether in planning, underway or fully delivered, reflect our ongoing commitment to community development and infrastructure improvements across the region.

We continue to invest in and seek funding for essential community infrastructure, with projects guided by local needs and priorities. Many of these initiatives are delivered in partnership with government agencies and funding partners to support stronger, safer and more connected communities across West Arnhem.

> *"Reflect our ongoing commitment to community development and infrastructure improvements across the region."*

13	6	6	1
Total Projects	Completed	Underway	Pending

Project List

Community	Project	Status	Budget
Gunbalanya	Toad Hall: insurance claim - rebuild due to flooding	ETA Oct 2026	Insurance claim
	Aged Care: Support at Home - wall repairs, painting, replace oven & dishwasher	ETA Oct 2026	$126,151.00
Jabiru	Brockman Oval - install new lights	Completed	$1500,000.00
	Dog park, playground & outdoor gym	ETA Dec 2026	$760,000.00 Rio Tinto Social Infrastructure Fund
	Jabiru Town Plaza - replanting of garden beds, move seating, install charging ports & bubbler	ETA Dec 2027	$125,000.00 Rio Tinto Social Infrastructure Fund
	Jabiru Hall - insurance claim: ceiling replacement	Completed	Insurance claim
	Childcare - external roof replacement	Completed	Rio Tinto Social Infrastructure Fund - Parks Australia project
	Toilet upgrades - Brockman Oval & Town Plaza	Completed	$99,000.00 Rio Tinto Social Infrastructure Fund
	Wayfinding signs	ETA Oct 2026	$3,500.00 Rio Tinto Jabiru Social Infrastructure Fund
	Jabiru Gym - Minor repairs for compliance	Completed	$50,000.00
Maningrida	Construction of changerooms, toilet upgrades, external to Council office - including variation works to change rooms, LED scoreboard & drainage	Pending	$4,581,700.00
	Cemetery establishment	ETA Dec 2026	$196,843.86
Minjilang	Cemetery establishment	Completed	$149,419.50

Local Authorities

Local Authorities provide an important way for communities to have a direct say in the decisions that affect their daily lives.

Through regular meetings in Maningrida, Minjilang, Warruwi and Gunbalanya, community representatives work with Council to identify local priorities, discuss community needs and help shape future projects and services. They provide valuable local knowledge and act as a bridge between Council and the communities they represent.

By working together through Local Authorities, Council can better understand community aspirations, support local priorities and invest in projects that make a positive difference for residents across the region.

> *"By working together through Local Authorities, Council can better understand community aspirations, support local priorities and invest in projects that make a positive difference for residents across the region."*

Local Authority Meetings in 2025-26:

Local Authority	Meeting Dates
Maningrida	14 July 2025
	13 October 2025
	2 March 2026
	11 May 2026
Warruwi	15 July 2025
	-
	4 March 2026
	13 May 2026

Local Authority	Meeting Dates
Gunbalanya	16 July 2025
	-
	3 March 2026
	12 May 2026
Minjilang	17 July 2025
	-
	5 March 2026
	14 May 2026

Local Authority Meeting Attendance

All Local Authorities include members appointed before and after 2025 Local Government General Elections.

Maningrida				
Member	**Position**	**Eligible to Attend**	**Meetings Attended**	
Sharon Hayes	Appointed Member	4	3	75%
Jessica Phillips*	Appointed Member	1	1	100%
Garth Doolan	Appointed Member	4	4	100%
Marlene Kernan	Appointed Member	4	4	100%
Shane Namanurki	Appointed Member	4	2	50%
Joyce Bohme	Appointed Member	4	3	75%
James Woods	Mayor	4	4	100%
Elizabeth Williams*	Deputy Mayor	1	1	100%
Jermaine Namanurki	Elected Member/Chairperson	4	4	100%
Jacqueline Phillips	Elected Member	3	3	100%
Monica Wilton**	Elected Member/Appointed Member	4	2	50%
Joseph Diddo	Elected Member	4	2	50%

* Jessica Phillips and Elizabeth Williams were not reappointed following the Local Government General Election in August 2025.
** Monica Wilton returned to the Committee as an Appointed Member following the 2025 Local Government General Election.



Warruwi Local Authority Meeting on 13 May 2026. 23

Gunbalanya				
Member	**Position**	**Eligible to Attend**	**Meetings Attended**	
Andy Garnarradj	Appointed Member/Chairperson	3	3	100%
Henry Yates*	Appointed Member/Elected Member	3	3	100%
Kenneth Mangiru	Appointed Member	3	3	100%
Maxwell Garnarradj	Appointed Member	3	3	100%
Connie Nayinggul	Appointed Member	3	1	33%
Evonne Gumurdul	Appointed Member	3	3	100%
Nicodemus Nayilibidj**	Appointed Member (to August 2025)	1	0	0%
Grant Nayinggul**	Appointed Member (to August 2025)	1	0	0%
James Woods	Mayor	3	2	66%
Elizabeth Williams*	Deputy Mayor (to August 2025)	1	1	100%
Donna Nadjamerrek*	Elected Member (to August 2025)	1	0	0%
Late Dann*	Elected Member (to August 2025)	1	1	100%
Tamar Nawirridj	Elected Member/Appointed Member	3	1	33%
Kerry Manakgu***	Appointed Member (from August 2025)	2	2	100%
Daniel Siebert*	Elected member	2	1	50%
Ralph McCoy*	Elected Member	2	2	100%
Ishmael Wurramara***	Appointed Member (from August 2025)	2	2	100%
Jacqueline Phillips*	Deputy Mayor (from August 2025)	2	2	100%

*Member Henry Yates returned as an Elected Member and Cr Tamar Nawirridj as an Appointed Member following the 2025 Local Government General Election,which also saw newly elected Crs Daniel Siebert and Ralph McCoy join the committee. Deputy Mayor Elizabeth Williams, Crs Donna Nadjamerrek and Late Dann also left the committee at this time with Deputy Mayor Jacqueline Phillips joining.
**Members Nicodemus Nayilibidj and Grant Nayinggul retired from the committee following the 2025 Local Government General Elections.
*** Members Kerry Manakgu and Ishmael Wurramara joined the committee following the 2025 Local Government General Elections.



Warruwi				
Member	**Position**	**Eligible to Attend**	**Meetings Attended**	
Jason Mayinaj	Appointed Member	3	2	66%
Nicholas Hunter	Appointed Member	3	2	66%
Phillip Wasaga*	Appointed Member (to August 2025)	1	0	0%
Richard Nawirr	Appointed Member	3	2	66%
Alfred Gawaraidjt*	Appointed Member (to August 2025)	1	0	0%
Geraldine Narul*	Appointed Member (to August 2025)	1	1	100%
William Wurlurli*	Appointed Member (to August 2025)	1	1	100%
James Woods	Mayor	3	2	66%
Elizabeth Williams*	Deputy Mayor (to August 2025)	1	1	100%
James Marrawal	Elected Member* (to August 2025)	1	1	100%
Jamie Milpurr**	Appointed Member (from August 2025)	2	1	50%
Renfred Manmurulu**	Appointed Member (from August 2025)	2	2	100%
Misman Kris**	Appointed Member (from August 2025)	2	1	50%
Ida Waianga	Appointed Member	3	2	66%
Jacqueline Phillips**	Deputy Mayor (from August 2025)	2	2	100%

The Warruwi Local Authority Committee met three times during the year.
*Deputy Mayor Elizabeth Williams and Late Marrawal left the committee following the 2025 Local Government General Elections. Members Phillip Wasaga, Alfred Gawaraidjt, Geraldine Narul and William Wurlurli also left the committee at this time.
** Members Jamie Milpurr, Renfred Manmurulu and Misman Kris joined Deputy Mayor Jacqueline Phillips on the committee following the elections.



Minjilang				
Member	**Position**	**Eligible to Attend**	**Meetings Attended**	
Matthew Nagarlbin	Appointed Member/Chairperson	3	2	66%
Shane Wauchope	Appointed Member	3	2	66%
Charles Yirrawala	Appointed Member	3	3	100%
Clint Wauchope	Appointed Member	3	2	66%
Josephine Cooper	Appointed Member	3	1	33%
James Woods	Mayor	3	2	66%
Elizabeth Williams*	Deputy Mayor (to August 2025)	1	1	100%
Steven Nabalmarda	Elected Member	3	3	100%
Lachlan Nabegeyo**	Appointed Member (from August 2025)	2	2	100%
Jacqueline Phillips**	Deputy Mayor (from August 2025)	2	2	100%

The Minjilang Local Authority Committee met three times during the year.
*Deputy Mayor Elizabeth Williams retired from the committee following the Local Government General Elections in August 2025.
** Member Lachlan Nabegeyo and Deputy Mayor Jacqueline Phillips joined the committee following the 2025 Local Government General Elections in August.



The Minjilang Local Authority, Elected Members and Council staff in March 2026.

Local Authority Projects

Throughout 2025-26, West Arnhem Regional Council's Local Authorities played an important role in supporting and funding a range of community initiatives and infrastructure improvements across the region.

Warruwi		
Project	**Status**	**Budget**
Beautification of township - supply & install new table & seating at newly renovated shade	Completed	$10,000.00
Additional detection of burial site - ground penetrating radar around community & cemetery	Completed	$15,000.00
Supply & install flag poles at council office	Completed	$6,490.00

Gunbalanya		
Project	**Status**	**Budget**
Additional garden hard structure at Billabong	Completed	$117,800.00
Speed bumps - supply & install near council office & youth centre	Completed	$13,424.98
Supply & install flag poles at council office	ETA Oct 2026	$13,640.00
Toilet upgrades at council office	Completed	$9,555.00
Solar lights at Gunbalanya back road powerhouse road	Completed	$13,424.98
Gunbalanya Oval lighting contribution	Completed	$100,000.00

Maningrida		
Project	**Status**	**Budget**
Installation of outdoor gym equipment at the pool	Completed	$75,000.00
Supply & install pebble ice machine at changerooms	Completed	$42,825.00
Supply & install solar lights at bottom camp, new sub, childcare	Completed	$90,723.00
Purchase Toyota Hiace & modify to hearse	Completed	$210,000.00
Supply & install speed bumps at top camp road	Completed	$15,466.00
New Years Eve fireworks display	Completed	$93,725.00
Airport shelters, raise height to accommodate new hearse	ETA Dec 2026	$37,235.00

Minjilang		
Project	**Status**	**Budget**
Connection of water service at new cemetery	Completed	$20,465.63
Supply & install flag poles at council office	Completed	$12,980.00
Wi-Fi for public use at council office	ETA Dec 2026	$15,000.00



28 Newly-installed flags at the Minjilang Council Office supported by the Local Authority.



Mayor James Woods awarding staff member Bradley Shergold a Certificate of Service – 5 Years in May 2026.

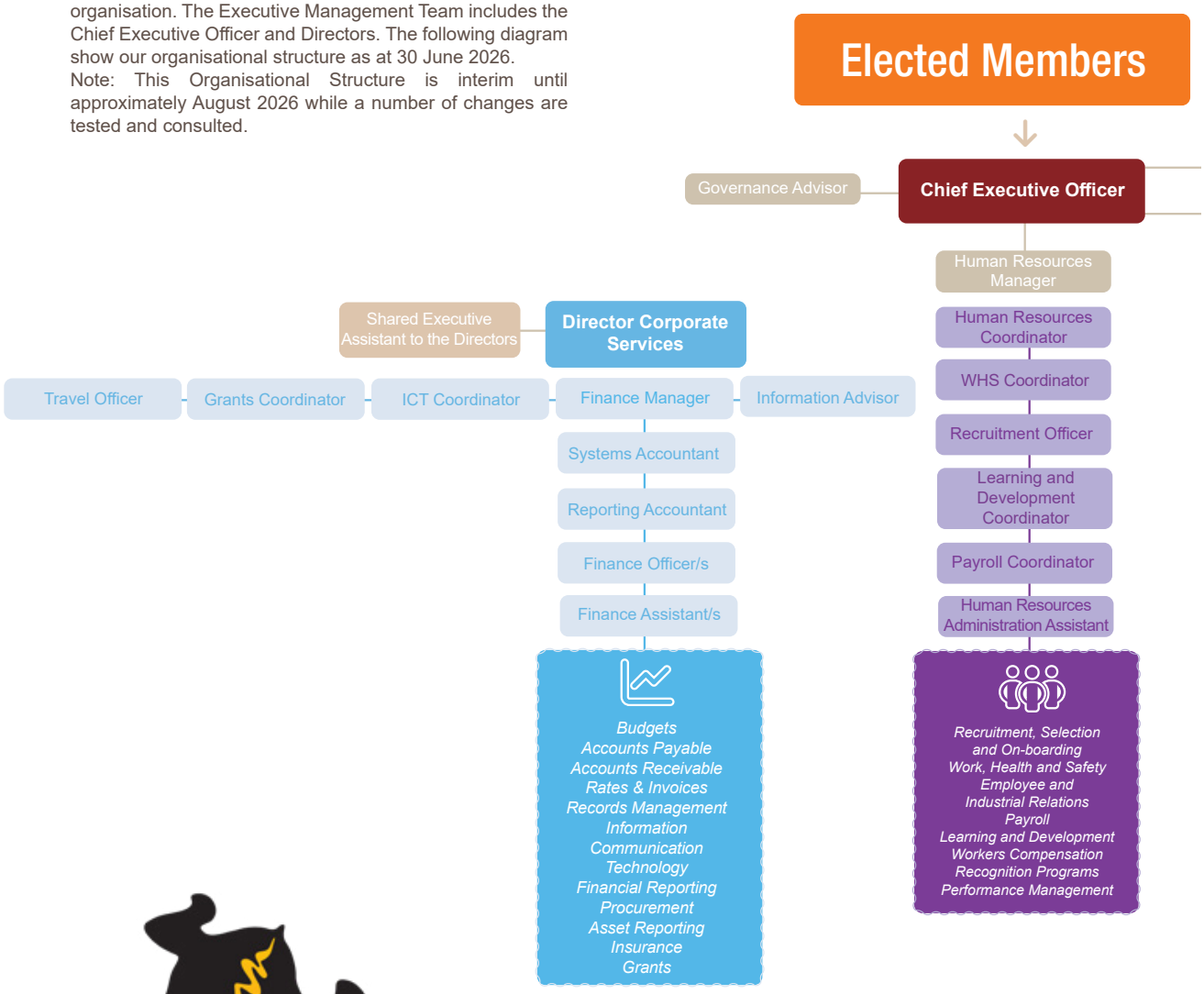
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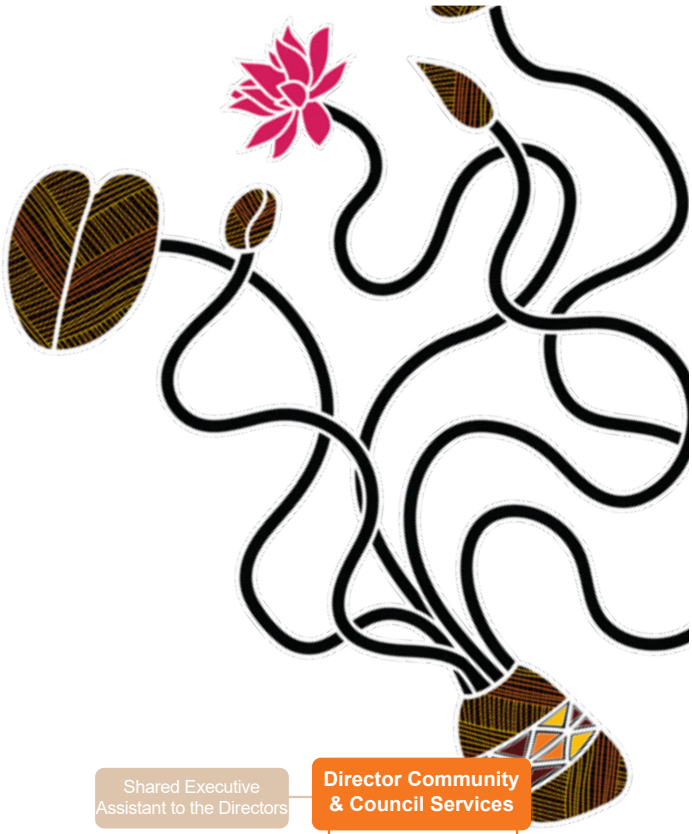
OUR STAFF

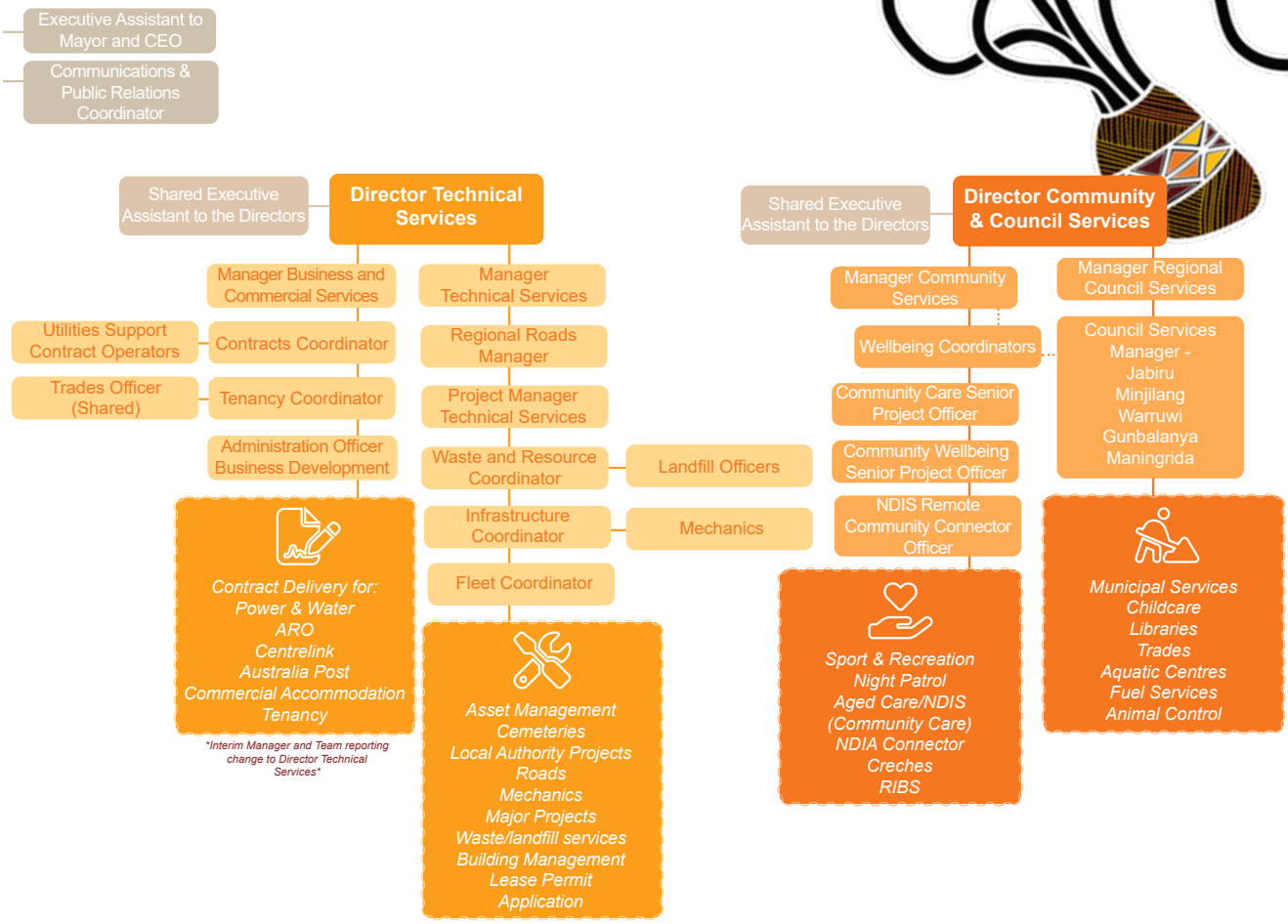
Organisational Structure

Functional & Role

West Arnhem Regional Council is led by our Elected Members and supported by a dedicated team across the organisation. The Executive Management Team includes the Chief Executive Officer and Directors. The following diagram show our organisational structure as at 30 June 2026.
Note: This Organisational Structure is interim until approximately August 2026 while a number of changes are tested and consulted.






Executive Assistant to Mayor and CEO
Communications & Public Relations Coordinator
Shared Executive Assistant to the Directors
Director Technical Services
Manager Business and Commercial Services
Utilities Support Contract Operators
Contracts Coordinator
Trades Officer (Shared)
Tenancy Coordinator
Administration Officer Business Development
Contract Delivery for:
Power & Water
ARO
Centrelink
Australia Post
Commercial Accommodation
Tenancy
Interim Manager and Team reporting change to Director Technical Services
Manager Technical Services
Regional Roads Manager
Project Manager Technical Services
Waste and Resource Coordinator
Landfill Officers
Infrastructure Coordinator
Mechanics
Fleet Coordinator
Asset Management
Cemeteries
Local Authority Projects
Roads
Mechanics
Major Projects
Waste/landfill services
Building Management
Lease Permit
Application
Shared Executive Assistant to the Directors
Director Community & Council Services
Manager Community Services
Wellbeing Coordinators
Community Care Senior Project Officer
Community Wellbeing Senior Project Officer
NDIS Remote Community Connector Officer
Sport & Recreation
Night Patrol
Aged Care/NDIS
(Community Care)
NDIA Connector
Creches
RIBS
Manager Regional Council Services
Council Services Manager -
Jabiru
Minjilang
Warruwi
Gunbalanya
Maningrida
Municipal Services
Childcare
Libraries
Trades
Aquatic Centres
Fuel Services
Animal Control

STAFF SNAPSHOT

"Meaningful employment delivers benefits for individuals, families, communities and the wider West Arnhem region."



Elijah, Jaye and Jonah from the Warruwi Night Patrol team.

Council's people are central to delivering quality services and building strong communities across the West Arnhem region. This year, Council has continued to invest in local employment, staff engagement, training and wellbeing, creating meaningful opportunities for employees to build skills, feel supported and grow in their careers.

First Nations Employment Plan 2026-2030 completed: Building Stronger Local Employment Pathways

West Arnhem Regional Council has proudly completed its First Nations Employment Plan 2026-2030. The Plan provides a clear five-year roadmap to strengthen local Indigenous employment, skills and career opportunities across the region.

The Plan is an important step in delivering Council's Indigenous Employment Strategy through meaningful, culturally safe employment. It sets out how Council will support more First Nations people to join, remain, and grow within the Council workforce. The Plan was developed with input from First Nations employees and other staff, helping to ensure it reflects local experience, community needs and practical opportunities. The Plan supports Council's vision of Strong Communities and our commitment to achieve our goals together by "walking in both worlds". It recognises that meaningful employment delivers benefits for individuals, families, communities and the wider West Arnhem region.

The Plan also directly supports Pillar 2 of the Regional Plan and Budget 2025-26: Increased Local Indigenous Employment. It reflects Council's commitment to develop a clear Indigenous employment framework, create tailored pathways into work, support traineeships, understand and address barriers to local employment, seek funding opportunities, and improve recruitment processes for local people.

Our focus for 2026-2030

The First Nations Employment Plan includes five focus areas. Together, these actions will help reduce barriers to employment and support First Nations employees at every stage of their Council career, from applying for a job, through to developing skills, progressing into higher roles, and contributing to leadership.

Focus area	What Council will do
Attract and Recruit	Make job information easier to understand, advertise locally, use plain English, promote vacancies through community noticeboards, and support flexible work options.
Train and Develop	Provide culturally appropriate training, identify skills gaps, support traineeships and career pathways, and deliver practical on-the-job learning.
Retain and Support	Improve induction, recognise staff achievements, support cultural and family responsibilities, build culturally safe workplaces, and strengthen manager and supervisor capability.
Grow and Nurture	Support career goals, identify emerging talent, provide acting-up opportunities, encourage work experience, and build relationships with staff in each community.
Connect and Partner	Work with local Indigenous organisations, government, training providers and community partners to create more employment, training and development opportunities.

CEO and HR Team visit staff across communities

The Chief Executive Officer and Human Resources Team visited Council staff across the West Arnhem region, meeting with employees from a range of Council services and work areas.

The visits provided an opportunity to share updates, listen to staff and discuss their experiences, concerns, ideas and questions. They also helped the CEO and HR Team better understand what is working well and where further support may be needed.

The team visited Council works depots to check in with employees and hear about their day-to-day work. These conversations recognised the important role works teams play in maintaining community infrastructure and delivering essential services across the region. Each visit concluded with a team barbecue, giving staff an opportunity to come together.

Following the success of the 2025 visits, Council has scheduled a second round of community visits for 2026. These visits will include Working Well Together: HR Fundamentals, a practical session focused on how all staff can help create a workplace where people feel respected, supported and included.

The annual visits demonstrate Council's ongoing commitment to staff engagement and a positive workplace culture, where employees feel valued, heard, informed and supported to grow in their roles. They also reflect Council's values of respect, inclusion and integrity, while strengthening relationships across the region.

Building Skills, Safety and Wellbeing

Over the past year, West Arnhem Regional Council continued to invest in training and development that builds staff capability, supports workplace safety and promotes employee wellbeing.

Ten employees enrolled in the Certificate III in Community Services, while 15 employees enrolled in the Certificate III in Civil Construction. These nationally recognised qualifications support career development and strengthen the skills available across Council's community services and works teams.

Employee wellbeing was also a key focus. In partnership with Council's Employee Assistance Program provider, the Growth and Wellbeing Webinar Series gave staff accessible information and support for wellbeing and mental health. Online learning through ELMO, together with practical Manual Handling and Chemical Management training, supported both psychological and physical health in the workplace.

These training opportunities help staff build skills, work safely and grow in their roles, supporting Council to deliver quality services across the West Arnhem region.



Maningrida works team cooking the barbecue as part of a CEO and HR visit. 33

Our Workforce Profile

As of 30 June 2026

Our people are at the heart of everything we do. They deliver essential services, support our communities and help build a stronger, safer and more connected West Arnhem.



Melissa Inmalugulu and William Wurlurli in Warruwi with their Certificate of Service – 5 Years.

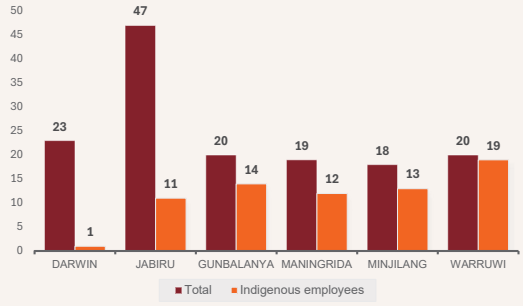
147 Total Employees

48% Indigenous Employees

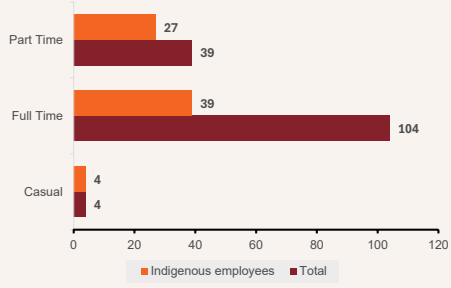
54% Male - 79

46% Female - 68

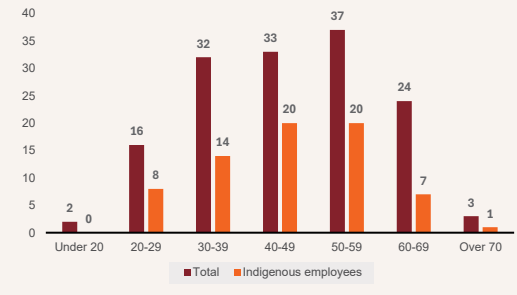
Employees by Work Location



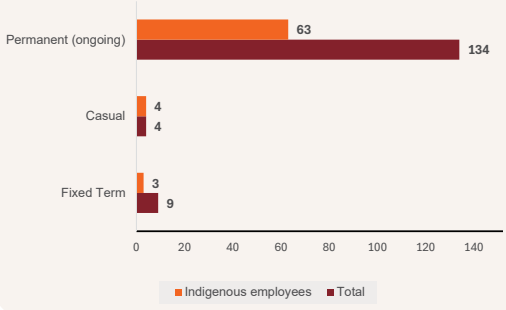
Employment Class



Employees by Age



Employment Type





04 COUNCIL PERFORMANCE

Our Performance Highlights

Pillar 1:
Partnerships, Relationships and Belonging

2026 Council Sponsorship Round

Community groups, individuals and organisations across the West Arnhem region are invited to apply for the new West Arnhem Regional Council Sponsorship which is now open.

Council is offering sponsorship to support local community projects, events and activities that help build stronger, more connected communities across the region.

This opportunity aligns with Council's strategic Pillar - *Partnerships, Relationships and Belonging: Investing in relationships and partnerships at all levels supports and strengthens community and belonging.*

Mayor James Woods said, "Council is committed to supporting initiatives that enrich community life - from opportunities for young people to sport and recreation, wellbeing, and art and culture. This sponsorship is about backing the individuals and groups that make a positive difference across our region."

To be eligible, applicants must be based in or reside within the West Arnhem Regional Council local government area. Proposed initiatives must also align with Council's Strategic Pillars and Annual Regional Plan.





Joining forces to deliver holiday program

Council's Youth, Sport and Recreation team partnered with Red Dust to deliver a successful School Holiday Program, attracting 442 participants across a diverse range of activities.

The program promoted physical activity, wellbeing, creativity and cultural connection through basketball, dodgeball, cultural trips, beach walks, community cooking, music and film-making workshops, and a Strong Young Women self-care day.

The partnership provided safe and inclusive opportunities for young people to connect, build confidence and participate in meaningful activities during the school holidays.

Young talent shines at West Arnhem U16's Footy Carnival

Around 60 young players from Gunbalanya, Jabiru, Maningrida, Warruwi and Minjilang came together for the West Arnhem Under 16s Footy Carnival.

An outcome of the West Arnhem Youth Leadership Summit, the two-day carnival provided an opportunity for young players to showcase their skills in front of AFLNT staff, with the potential to progress to the Michael Long Cup in Darwin.

The event celebrated teamwork, leadership and sportsmanship, while bringing communities together and creating opportunities for young people to connect through sport.





Communities come together for Australia Day

West Arnhem communities came together on 26 January 2026 for a range of family-friendly activities, bringing residents, Council staff and local organisations together.

In Gunbalanya, wet weather saw Community Day celebrations move indoors to the Adjumarllarl Recreation Hall basketball court. Community members enjoyed movies, colouring-in, basketball, ball games and the ever-popular dodgeball.

The day was supported by West Arnhem Regional Council, Adjumarllarl Aboriginal Corporation, Clontarf and NT Police, providing an opportunity to strengthen local partnerships while creating a safe and welcoming environment for all.

In Minjilang, there was also a fantastic community turnout, with around 150 people attending breakfast and lunch celebrations and approximately 50 people joining an evening dance competition.

Pillar 2:
Increased Local Indigenous Employment

Certificate III in Civil Construction Training begins

Council commenced delivery of Certificate III in Civil Construction training across the region, with Minjilang the first community to participate.

The nationally recognised qualification provides employees with practical industry skills, workplace knowledge and formal qualifications, with trainers working alongside staff in community to provide hands-on learning.

Participants demonstrated strong machine operating skills, safe work practices, teamwork and communication throughout the training.

CEO Katharine Murray said supporting employees to gain formal qualifications was an important part of Council's commitment to strengthening local skills and creating long-term employment pathways.

Katherine Murray, WARC CEO, said, "Signing up employees in formal certification programs represents a significant initiative within the Council's strategic regional plan, enhancing opportunities for local residents to develop skills and attain professional qualifications".





Putting new skills into practice

The Minjilang Works Crew put their skills into action while completing important repairs to the Minjilang Airport Road following the wet season.

The team worked together to restore the vital connection between the community and airport, demonstrating strong commitment and practical civil construction skills.

The project provided an opportunity for employees to apply skills and knowledge gained through their Certificate III training directly in the workplace, strengthening local capability while delivering an important service for the community.

Showcasing Council employment pathways

Council promoted local employment and training opportunities at the Gunbalanya School Careers Day and Maningrida Job Fair in May 2026.
Around 80 students attended the Gunbalanya event, where they explored plant and equipment and learnt about careers and training pathways within local government.
Council also connected with community members at the Maningrida Job Fair, which attracted around 100 attendees, promoting current vacancies and assisting with employment enquiries and applications.
These events support Council's commitment to strengthening local employment pathways and encouraging the next generation of West Arnhem workers.





Strengthening local career opportunities

West Arnhem Regional Council finalised its First Nations Employment Plan 2026-2030, outlining a strategic approach to increasing Indigenous workforce participation and creating long-term employment opportunities across the region. Shaped by feedback and contributions from First Nations employees and Council staff, the Plan identifies key priorities to strengthen recruitment, professional development and staff retention, while fostering a culturally inclusive and supportive workplace.
The five-year Plan reinforces Council's commitment to empowering local First Nations people through meaningful employment, skills development and opportunities for career progression within the organisation.

Pillar 3:
Safety and Wellbeing

Youth voices shine at Warruwi Culture Camp

The second Warruwi Culture Camp brought together 221 young people, families, Elders and stakeholders for three days of On-Country learning, cultural connection and community activities.

The camp originated from the 2023 West Arnhem Youth Leadership Summit, where young people identified a desire for more opportunities to connect with culture, Country, family and community.

Held from 21-23 August 2025, the camp strengthened connections between young people, families, schools, Elders and community leaders while supporting youth wellbeing and cultural identity.

The successful event was made possible through strong collaboration between Council, community and partner organisations.





Australasian Management Challenge

A team of Council employees represented West Arnhem Regional Council at the 2026 Local Government Professionals Australasian Management Challenge in Darwin.

The professional development experience tested participants' leadership, strategic thinking, problem-solving and teamwork through simulated local government challenges.

Despite not having worked together as a team before the event, the Stone Country Collective demonstrated resilience, collaboration and a strong work ethic throughout the Challenge.

The experience provided a valuable opportunity to build staff capability, confidence and leadership skills while connecting with other local government professionals.

New buses boost participation in sport

Residents in Maningrida and Gunbalanya now have great access to sport, recreation and community activities, with two new community buses set to improve transport options across West Arnhem. The buses have been supported by the Member for Lingiari, the Honourable Marion Scrymgour MP.

The additional transport services will help residents access organised sport and recreation programs, youth activities and community events, particularly those living in homelands who may face challenges travelling to activities due to limited transport options.

By improving access to reliable transport, the new buses will help remove barriers to participation, enabling more people to stay active, build social connections and engage in community life.

West Arnhem Regional Council Mayor James Woods welcomed the arrival of the buses and highlighted the important role transport plays in supporting healthy and connected communities.

“Sport and recreation are vital parts of everyday life in remote communities. It’s important that everyone has the opportunity to participate, regardless of where they live,” Mayor Woods said.





Culture Camp a highlight of the school holidays

Gunbalanya Youth, Sport and Recreation partnered with TeamHealth, Warddeken Rangers and Councillor Donna Nadjamerrek to provide young people with a special cultural experience at Kabulwarnamyo during the school holidays.

Participants spent time on Country enjoying cultural storytelling, swimming, bush craft, visits to culturally significant sites and rock art, campfire activities and time with community.

The second year of the collaboration provided another valuable opportunity for young people to strengthen connections to culture, Country and community while supporting social and emotional wellbeing.

Pillar 4:
Service Delivery and Built Environment



New Maningrida Changerooms a game changer for local AFL and community

The Maningrida community is celebrating a major sporting milestone with the official opening of the new Maningrida changerooms facility, a $4.6 million project delivered by West Arnhem Regional Council.

The opening took place on Friday, 14 November, with around 300 community members and special guests in attendance, including the Hon Marion Scrymgour MP, Member for Lingiari; the Hon Jinson Charls MLA, Minister for People, Sport and Culture; and the Hon Manuel Brown MLA, Member for Arafura, alongside other representatives and community leaders.

Funded through the Commonwealth Government's Aboriginals Benefit Account and the National Indigenous Australians Agency, the 600-square-metre facility marks a significant investment in the future of AFL participation and community wellbeing in Maningrida.

Fresh court boosts basketball in Maningrida

Maningrida's main basketball court has received a major upgrade with a brand-new surface, thanks to a joint investment by West Arnhem Regional Council and the Njamarléya Cultural Leaders and Justice Group under NIAA's Stronger Communities for Children grants.

This collaborative effort has delivered a durable, all-weather surface complete with fresh line marking – ready to support local games and community events for years to come.

This is a fantastic result for the community and a big step forward in supporting sport, recreation and healthy futures in Maningrida.





Another successful year for animal health in West Arnhem!

West Arnhem Regional Council's Animal Management Program has delivered fantastic outcomes for our communities in 2025.
Through the West Arnhem Land Dog Health Program (WALDHeP), led by the University of Melbourne, the program provides essential veterinary care to companion animals across the West Arnhem region, with strong support from Local Authorities.

2025 highlights across all five communities:

- 362 spays
- 79 other surgeries
- 196 consultations

The team visited every occupied home in Warruwi, Minjilang, Gunbalanya, and Maningrida, delivering parasite treatments to more than 600 dogs - many receiving care on multiple visits!
A big thank you to everyone involved for supporting healthier pets and stronger communities.

Community infrastructure improvements Across West Arnhem

Council delivered a range of community infrastructure improvements across West Arnhem, with many projects identified and supported through Local Authorities. In Maningrida, upgrades to the public toilet facilities near the Council Office were completed, alongside the delivery of a new funeral hearse funded by the Local Authority. New sport and recreation vehicles were also provided for Maningrida and Gunbalanya, supported by Member for Lingiari Marion Scrymgour MP. In Minjilang, a new community cemetery was established, including fencing, a shelter, pathways and landscaping, while new flagpoles were installed with Local Authority funding. In Jabiru, public toilet facilities at the Town Square and Brockman Oval received upgrades, supported by the Rio Tinto Jabiru Social Infrastructure Fund. These projects highlight Council's ongoing investment in essential community infrastructure and the important role of Local Authorities and funding partners in delivering improvements that meet local needs.



Pillar 5:
Sustainability and Climate Action

Resource Recovery

Scrap Metal Removal

The Waste Management Facilities in Gunbalanya, Jabiru and Maningrida are looking cleaner thanks to a major clean-up effort by Sell & Parker who visited the sites August to October 2025. 143 tonnes were removed from Gunbalanya, 215.8 tonnes from Jabiru and a massive 1,135.8 tonnes from Maningrida. All scrap metal collected from the site, including old car bodies, was sent to Darwin for processing. Once processed, the metal was is shredded, melted down, and reused to create new products – including parts for new vehicles.

Council is encouraging residents who have car bodies they'd like removed to get in touch with their local Council office to arrange a collection.

West Arnhem Regional Council looks forward to welcoming Sell & Parker back soon to continue this important work and diverting valuable resources from landfill.

Cooking Oil

The Maningrida Waste Management Facility had 3,000 litres of waste cooking oil removed from site in January 2026. The oil is barged to Darwin and then collected by Cookers for processing. The material is dewatered and decrumbed before processing into new products such as biodiesel.

Car Batteries

2.5 tonnes of car batteries were removed from the Jabiru and Maningrida Waste Management Facilities and taken to Sell & Parker in Darwin. Used car batteries are processed using mechanical and chemical means with up to 98% of materials recovered for recycling. Hazardous items such as acid and lead are safely treated to make new products.

E-waste

Two pallet loads of E-waste were removed from the Darwin office and included items from other council communities. Examples of E-waste items removed from site included monitors, keyboards, headsets and cables.

E-waste contains valuable resources such as lithium and gold and these are recovered to be made into new products. Up to 97% of materials are recovered for recycling in each E-waste item.





Safer storage of listed wastes

Council strengthened the management of listed and hazardous wastes with new bunded storage units delivered across West Arnhem communities.

The purpose-built units provide protected storage for waste engine oil and used car batteries, helping contain potential leaks and prevent hazardous materials from entering the surrounding environment.

Rain protection also provides safer and more reliable storage during the wet season, supporting Council's commitment to responsible waste management and environmental protection.





Clontarf students visit Jabiru waste management facility

Eight students from the Clontarf Academy visited the Jabiru Waste Management Facility on 25 February 2026 to learn about potential employment opportunities at West Arnhem Regional Council. Students learnt about the importance of separation of materials at the sorting bays and were given a quick tour of the landfill site. Council Senior Works Officer John Conroy explained the roles of the onsite equipment with Maverick providing a practical demonstration of the track loader in action. The highlight of the student's experience was being able to sit in the cab of the mini excavator and they were all impressed with how comfortable the seat was and that the equipment had air conditioning.

The students made sure their teacher took photos of each of them in the cab. John demonstrated the importance of the three points of contact when getting in and out of the cab and the students took this on wholeheartedly.

It was an engaging experience for both the WARC staff involved and the visitors from Clontarf Academy.

Pillar 6:
Foundations of Governance

West Arnhem Regional Council elects new Mayor and Deputy Mayor

West Arnhem Regional Council elected James Woods as Mayor and Jacqueline Phillips as Deputy Mayor at the first meeting of the newly elected Council on Tuesday, 23 September 2025.

The meeting also included the swearing-in of all newly elected Council Members, with special guests Member for Arafura Manuel Brown MLA, Member for Lingiari Marion Scrymgour MP, and the Honourable Warren Snowdon in attendance.

Mayor James Woods said, “It is an honour to be re-elected as Mayor of West Arnhem Regional Council. I look forward to working closely with my fellow Councillors, our communities and stakeholders to build on our strengths and create positive opportunities across the region. Together, we will continue to listen to our people and make decisions that deliver real results for all, ensuring that West Arnhem grows stronger and more resilient for the future generations.”



Community voices shaping year ahead

The first round of Local Authority Meetings for 2026 kicked off in March, providing a valuable opportunity for Mayor James Woods, Deputy Mayor Jacqueline Phillips and CEO Katharine Murray to connect with members and identify key focus areas for each community for the year ahead. While in Maningrida, Minister Steve Edgington MLA had a sit-down meeting with Mayor Woods, Maningrida Councillors and the Maningrida Local Authority.

Mayor Woods and Katharine also met with the Minister in Darwin to talk through key regional priorities, including the future of the Jabiru Airport, the Minjilang Airport access road and water security in Warruwi. Mayor Woods, Deputy Mayor. Conversations like these help ensure the Warruwi community continues to be heard and supported. Every conversation helps shape a stronger future, and we will continue to proactively advocate for our communities.



Council leaders meet at LGANT Symposium

West Arnhem Regional Council Mayor James Woods, Councillor Jermaine Namanurki and CEO Katharine Murray recently attended the Local Government Association of the Northern Territory (LGANT) Symposium in April 2026.

The symposium brought together leaders from across the Territory to connect, share ideas and have honest conversations to strengthen the future of local government.

Mayor Woods also serves as a current LGANT Board Member, representing and advocating for our region at a Territory level.





Voicing remote needs

West Arnhem Regional Council Mayor James Woods, Maningrida Councillor Jermaine Namanurki and CEO Katharine Murray had a busy week in Canberra, advocating for our communities at the Australian Local Government Association's National General Assembly.

The Assembly provides an opportunity for all levels of government to work together and strengthen collaboration on shared priorities.

During the week, they took part in a regional councils roundtable with Senator Malarndirri McCarthy and Member for Lingiari, Marion Scrymgour MP.

It was a valuable opportunity to discuss key issues, including increased funding for roads, additional support for disaster response, and recognition of remote councils as Aboriginal Community-Controlled Organisations (ACCOs).

They also met separately with the office of Minister Kristy McBain, Ms Scrymgour MP and Senator McCarthy. These face-to-face meetings are crucial for advocating on matters affecting our council and other NT regional councils at the national level.

Key priorities for West Arnhem included the urgent need for cyclone shelters in Minjilang, Warruwi and Maningrida, as well as a new youth centre in Gunbalanya, a previous election commitment. The delegation also raised ongoing concerns about fuel prices and fuel security in remote communities, highlighting the significant impact these issues continue to have on our communities.

Assessment of Council's Performance

Council's Strategic Plan is built around six pillars reflecting the priorities and aspirations of our communities. This section reports on progress against the objectives in the 2024-26 Regional Plan.

Council's progress has been assessed using the following categories:

- Target Achieved
- Target Partially Achieved
- Target In Progress
- Target Not Achieved

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 Employee Engagement and 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 Education
5.4 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 as available to assist with cultural events as available	100%	TARGET ACHIEVED: Ongoing support to assist in the request from community members to help facilitate/coordinate road closures. Council provides in-kind support where requested to assist with cultural events.
	Attend and contribute to heads of agencies meetings	Heads of agencies meetings attended and information shared locally with teams and across the organisation	100%	TARGET ACHIEVED: This is ongoing, and the target continues to be met across the region with monthly meetings attended in each community.
	Develop well-planned, community-led sport, recreational and cultural 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: Sport and Recreation actively engages with community stakeholders to understand local needs, priorities and interests.
	Actively seek out and develop collaborative partnerships that encourage service coordination and integration	Community meetings coordinated, informed and participated in	100%	TARGET ACHIEVED

Goal	Strategy	Measure	Target	Result
1.2 Economic Partnerships Secure increased income opportunities (grants and commercial) that create employment and/or improve community life	Yearly review of Council Contracts to ensure delivery best practice and full financial outcomes	Review existing Business Development Strategy	February 2026	TARGET NOT ACHIEVED
	Identify and pursue opportunities for further partnerships, income and growth	Local employment opportunities embedded into planning and new contracts and increased	June 2026	TARGET IN PROGRESS: Refer Remote Jobs and Economic Development Program. When applying for grants and considering contracts, driving local employment is always a focus.
		Council-run community services are adequately resourced to provide culturally appropriate, safe, community-led programs	100%	TARGET ACHIEVED: Community service programs are adequately funded, with local staff employed to ensure they are culturally appropriate, safe and community-led.
	Manage WARC's staff housing portfolio in order to: a. attract and retain staff b. promote staff stability and contribute to community life	Every tenancy is delivered according to the RTA and WARC policies	100%	TARGET ACHIEVED: Every tenancy is delivered according to the Residential Tenancy Act.
		All applicable opportunities for funding for new housing and housing maintenance contracts pursued	100%	TARGET ACHIEVED: Critical upgrades to staff housing completed in Minjilang and Warruwi from NT Government grant funding. All opportunities for further funding are pursued.
	Seek to retain and uplift existing grants and contracts	Existing contracts retained and additional contracts procured	Minimum uplift CPI or above	TARGET ACHIEVED: Uplift sought for all existing grants and contracts. Additional grants and contracts procured in 2025-26.



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	Minimum social media targets are met: Instagram – minimum 2 posts per month Facebook – minimum 3 posts per month LinkedIn – minimum 2 posts per month Twitter – minimum 1 post per month	100%	TARGET ACHIEVED
		Implement social media strategy	December 2025	TARGET NOT ACHIEVED: Timeline extended.
	Publish *The Wire* once a fortnight	Community contribution of articles and/or photos to each edition	4	TARGET ACHIEVED: Articles and photos regularly provided.
	Publish a community event calendar on the website	Website current and up-to-date community event calendar displayed	100%	TARGET ACHIEVED: Website events calendar is kept up to date.
	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 PARTIALLY ACHIEVED: Local West Arnhem language groups provide regular contributions to publish in *The Wire*.
	Foster an organisational culture of innovation in communication which engages staff and enhances internal communication	Staff newsletter *In the Loop* published monthly	12 per annum	TARGET ACHIEVED: 12 editions were published.
		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 actioned.
	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: All requests by stakeholders are actioned.

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 4 events held in each community across the region: New Years Eve Fireworks display, Maningrida Day, ANZAC Day, NAIDOC Week and Territory Day.
	Provide support to community organisations to deliver community-based events	In-kind support provided to community groups as requested	As per budget	✅ TARGET ACHIEVED: As resources available in all locations.

Goal	Strategy	Measure	Target	Result
1.5 Cultural Awareness Training Develop increased understanding and observation of cultural protocols	Review and expand culture awareness program	Identify and review current framework for appropriateness and identify opportunities for improvement and expansion	June 2026	◐ TARGET PARTIALLY ACHIEVED: Elected Members have identified options for community-specific cultural awareness training. Discussions are continuing to determine the most appropriate training provider and delivery approach, with a focus on ensuring the program is relevant to local communities and supports meaningful cultural awareness across the organisation.
		Develop appropriate learning activities to reach all staff, contractors, consultants and volunteers	June 2026	◌ TARGET IN PROGRESS: An online cultural awareness module is already embedded as part of staff induction. Development has commenced on a Contractor Management System that will incorporate cultural awareness training requirements for contractors, consultants and volunteers, supporting consistent access to the program across all worker groups.
		All new employees completed cultural awareness training during probation	June 2026	✅ TARGET ACHIEVED: Staff with computer access completes online training on ELMO within first 2 weeks of employment.

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 affects 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 IN PROGRESS: The West Arnhem Youth Leadership Summit was selected as the winner of the National Local Government award for Aboriginal and Torres Strait Islander People's Recognition. The outcome from this summit helped form the program planning and delivery across communities.
	Deliver regional planning activities with Sport and Recreation and Community Services teams and schools	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: Anecdotal evidence as well as actions from the West Arnhem Youth Leadership Summit formulate event planning across the region. The Kurrung Sports Carnival was held on 5/6 September 2025 and 28/29 August 2026. Sporting peak bodies and specialist providers have also visited all communities at the request of communities.
	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 IN PROGRESS: Specialist providers to community during school holidays seen an increase in attendance and engagement. Jabiru and Minjilang are work in progress - noting Jabiru is not agency funded.
	Promote, celebrate and report on activities and events in publications such as *The Wire* and social media	Photos and/or stories for publication in *The Wire* and social media provided by Sport and Recreation and Community Services teams	Minimum 2 per month	TARGET ACHIEVED: The Community Service team are regular contributors to *The Wire*. This serves as a means of highlighting and celebrating the current programs and activities as well as promoting the programs and opportunities available in community.

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 First Nations Employment Strategy	Finalise and launch First Nations Employment Strategy	December 2025	TARGET ACHIEVED: The First Nations Employment Plan 2026-2030 was completed, approved and launched in March 2026.
	Work with community to understand employment obstacles for local people and identify solutions	Undertake consultation activities across all Communities	December 2025	TARGET IN PROGRESS: The CEO and HR team have visited all communities and engaged with local staff to better understand barriers to employment and identify practical, community-informed solutions.
	Seek funding to support WARC's Indigenous Employment Strategy	Funding opportunities identified and funds applied for	February 2026	TARGET IN PROGRESS: All grants and contracts are considered an opportunity to support Indigenous employment. Council has applied for Regional Jobs and Economic Development funding. This program supports local jobs for local people. Received 75% of requested positions (12 across three communities).
	Undertake a skills gap and training needs analysis	Results of skills and training gap analysis used to draft training plan	100%	TARGET IN PROGRESS: A skills-gap and training-needs analysis is being developed by job family, using multiple assessment tools to identify capability gaps. The findings are used for targeted training plans to address identified development needs.

Goal	Strategy	Measure	Target	Result
2.1 Indigenous Employment Framework Create Council Indigenous employment framework including tailored pathways to employment	Enhance WARC's employer brand to attract and retain staff	Review WARC branding for all positions, website and community level initiatives for local employment	100%	✅ TARGET ACHIEVED: Council's branding has been enhanced and consistently applied across recruitment materials and channels, including community noticeboards, the Council website and social media platforms; external job advertisements, and local employment initiatives such as career expos and community events, supporting Council's visibility and presenting a consistent employment message across communities.

Goal	Strategy	Measure	Target	Result
2.2 Traineeships and Apprenticeships Provide local residents opportunities to learn and obtain professional qualifications in trades and administration	Create a learning pathway and training into apprenticeships and traineeships	Implemented training activities relevant to work groups	June 2026	✅ TARGET ACHIEVED: Several traineeships have been implemented, creating learning and development pathways across Works, Community Services, Childcare and Administration roles.

Goal	Strategy	Measure	Target	Result
2.3 Policy and Procedures Research, review and develop policy to underpin and inform Council's intent and strategy to increase local Indigenous employment	Review WARC recruitment processes, partnerships and systems for local people	Recruitment process recommendations implemented	100%	◐ TARGET PARTIALLY ACHIEVED: WARC's recruitment processes and strategies are continuously reviewed and refined to improve access to employment opportunities for local people. New recruitment approaches have been trialled and adjusted in response to emerging challenges, community feedback and operational needs.



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	June 2026	TARGET NOT ACHIEVED
	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
	Contribute articles and updates to staff newsletter *In the Loop* 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 *In the Loop* staff newsletter	100%	TARGET NOT ACHIEVED
	Review success of Reconciliation Action Plan against actions and determine Council's next steps towards reconciliation actions for 2024 and beyond	Progress of 'Innovate' plan reviewed and next steps determined by Chief Executive Officer and Reconciliation Action Plan working group	June 2026	TARGET IN PROGRESS: Organisation-wide survey completed in June 2026 to understand staff views on value of Reconciliation Action Plan. Survey results will be presented to Council to help determine the next steps.

Goal	Strategy	Measure	Target	Result
3.2 Health and Safety Staff and public safety is achieved via planning, education and training	Implement a Digital Safety Management System to streamline incident reporting, hazard identification, and risk assessments	Implemented digital safety management system (Lucidity)	December 2025	TARGET ACHIEVED: Lucidity has been implemented.
	Develop and deliver digital (Lucidity) WHS training sessions that meets staff and organisational needs	Work health and safety training completed as per training schedule	June 2026	TARGET ACHIEVED: WHS delivered, Lucidity training sessions to relevant staff, supporting their ability to use the system for WHS reporting, safety management and related workplace processes.

Goal	Strategy	Measure	Target	Result
3.2 Health and Safety Staff and public safety is achieved via planning, education and training	Support the wellbeing of employees	Culturally appropriate wellness programs, support embedded into HR practices, mental health support, diversity and inclusion training	June 2026	TARGET ACHIEVED: Wellbeing education programs, including the Growth and Wellbeing Webinar Series, were successfully delivered in partnership with the Employee Assistance Program provider, giving employees accessible wellbeing and mental-health support. Additional online learning modules were made available through ELMO, complemented by practical health and safety training in areas such as Manual Handling and Chemical Management. Together, these initiatives promote employee wellbeing by supporting both psychological and physical health in the workplace.
	Review policies and procedures in accordance with statutory requirements in reference to WHS Act and Regulations 2011	Policies and procedures continue to be reviewed in accordance with the required timelines	June 2026	TARGET IN PROGRESS: WHS continues to review and update relevant policies and procedures.

Goal	Strategy	Measure	Target	Result
3.3 Employee Engagement and 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 draft created	December 2025	TARGET PARTIALLY ACHIEVED: The Learning and Development Framework is being reviewed regularly to ensure it responds to the evolving learning and capability needs of WARC's workforce, with opportunities being identified to improve learning pathways, address skills gaps and build workforce capability.
	Review policies and procedures in accordance with statutory requirements	Policies and procedures continue to be reviewed in accordance with the required timelines	100%	TARGET IN PROGRESS: HR continues to review and update relevant policies and procedures.

Goal	Strategy	Measure	Target	Result
3.3 Employee Engagement and Training and Development Deliver training and development which is effective and culturally appropriate, engaging and increases future employment opportunities and pathways	Review and improve WARC's performance framework, including probation and on-boarding program	Implement an effective performance management system with SMART goals established for positions	100%	✓ TARGET ACHIEVED: An updated and improved Performance Management System was implemented in December 2025.
		Probation/annual goal and development planning with Line Manager undertaken	100%	✓ TARGET ACHIEVED: HR continues to coordinate and promote the performance management process across the organisation, supporting line managers to complete goal setting and development planning with new employees during probation and onboarding, and to review these plans annually. This helps ensure employees have clear expectations, documented development goals and regular performance conversations with their managers.
		Performance reviews tracked and monitored by Human Resources team and completed on time by Line Managers	90%	✓ TARGET ACHIEVED: Human Resources tracks and monitors performance reviews across the organisation, providing reminders and follow-up support to line managers to promote completion within the required timeframes. This process helps ensure employee performance, goals and development needs are reviewed consistently and recorded appropriately.

Goal	Strategy	Measure	Target	Result
3.3 Employee Engagement and Training and Development Deliver training and development which is effective and culturally appropriate, engaging and increases future employment opportunities and pathways	Foster a positive workplace culture through engagement initiatives	Improved recruitment, onboarding, training, support and engagement	June 2026	TARGET PARTIALLY ACHIEVED: Initiatives are being implemented to strengthen a positive, respectful and accountable workplace culture through improvements to recruitment, onboarding, training, employee support and engagement initiatives. The focus is on creating an environment where employees feel recognised, valued and supported to contribute their best work, while maintaining clear expectations for professional conduct, accountability and respectful communication.

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: Programs and activities are developed in conjunction with participants and local community staff. This is fundamental to the community care programs – Aged Care and NDIS. Jabiru staff work with community staff to ensure the programs and activities meet the legislative needs and expectations of the funding providers. The funding agreements identify and contribute to the outcomes of the programs.
	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 mandatory qualifications and training are offered and must be completed by staff. Staff are also offered professional development opportunities via formal and informal training. All staff are encouraged to take up the opportunities. Support to successfully complete these formal training opportunities is in many cases required.

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	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	100%	TARGET PARTIALLY ACHIEVED: Programs have continuous improvements strategies as required.
		All activities, reports and compliance tasks completed as per contractual arrangement, aged care standards, NDIS care standards	100%	TARGET ACHIEVED: Council has a current NDIS Certificate of Registration until February 2028 with the Mid Term audit undertaken in August 2026.
		Timely data/monitoring returns and funding reports delivered by Community Wellbeing team	100%	TARGET PARTIALLY ACHIEVED: All Community Care - NDIS and Aged Care and Remote Community Connector reporting is compliant and submitted by the Community Care team. All Wellbeing grant reports and budgets were submitted to funders.
	Remote Indigenous Broadcasting Services supporting local Indigenous languages are provided across the region	Broadcasters are offered support training opportunities with TEABBA	90%	TARGET IN PROGRESS: TEABBA funding is for wages of the broadcasting staff only. Training opportunities must be supported by TEABBA. They are flexible in how and when they support the current staff via online or face to face, in community training and mentoring.
	High quality early learning activities for child development are delivered	All NQS and ACECQA crèche and childcare standards met	100%	TARGET PARTIALLY ACHIEVED: The Crèche in Warruwi was formally closed in August 2026. Recruitment is an industry wide issue. Minjilang Crèche has been audited by Australian Children's Education and Care Quality Authority ACECQA quality and safety project officers and the Early Childhood Regulatory Project Australian Government Department of Education. There were no major non-conformances identified.

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	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 that are capable to respond and report on domestic and family violence	100%	TARGET PARTIALLY ACHIEVED: The Night Patrol service has been intermittent with suitable staff difficult to recruit.
	Provide to the community well-managed and maintained library collections, including a culturally relevant library collection	Diversity audit completed and recommendations implemented	June 2026	TARGET ACHIEVED
		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%	TARGET ACHIEVED: In Jabiru plans are updated monthly.



Pillar 4

Service Delivery and Built Environment

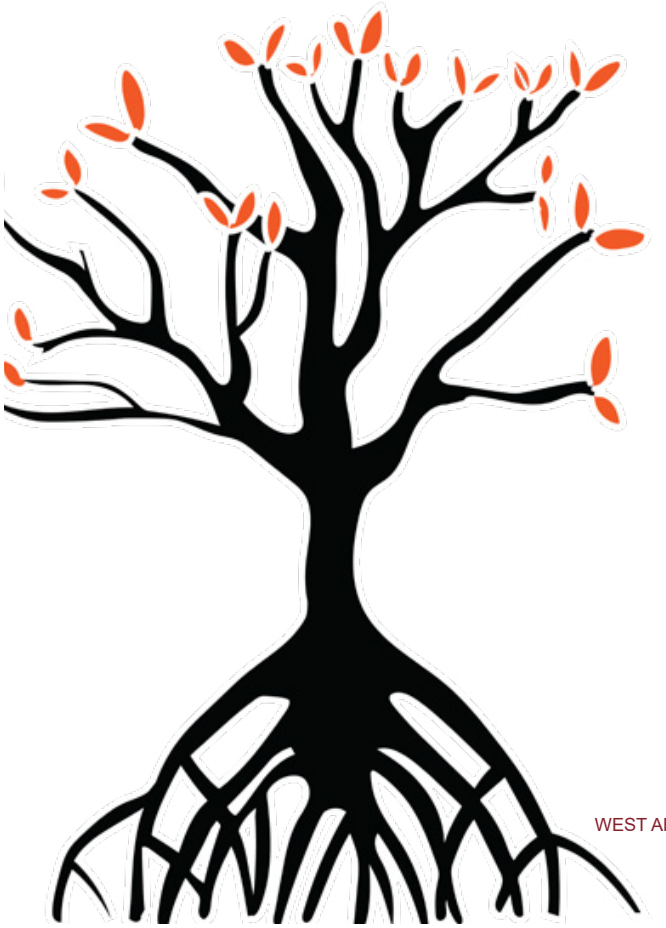
"We provide high quality infrastructure and service delivery that meets the unique needs of each community, creates a sense of place and contributes towards promoting a sense of pride in community.

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: 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	Corporate Asset Management Strategy completed	July 2026	TARGET NOT ACHIEVED: The Corporate Asset Management Strategy and Asset Management Plans for defined asset classes were not completed during the reporting period. This included the asset maintenance tracking and cyclical inspection system, renewal and replacement program, and coordination framework for community projects.
		Asset management tracking system implemented	June 2026	TARGET NOT ACHIEVED: Suitable software is currently being trialled to assess its capability and suitability for Council's asset management requirements.
	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 IN PROGRESS: Proactive in identifying future projects and scoping for protentional funding.
	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: Quarterly audits are carried out in all areas in the community.
		Develop and implement a sporting grounds/ field facility strategy by community	December 2026	TARGET NOT ACHIEVED: Resourcing constraints meant this target was not initiated.
		All maintenance activities carried out in accordance with budget allocation	100%	TARGET ACHIEVED: Expenses are kept within Council budget. With exception of emergency un-forecasted events.
		Park equipment safety audits, inspections and maintenance program carried out to schedule	100%	TARGET ACHIEVED: Regularly inspected by Council Service Managers and reported to Technical Services team.

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 Gunbalanya, Maningrida, Minjilang and Warruwi	Community consultations on the establishment of gazetted cemeteries in Gunbalanya, Maningrida, Minjilang and Warruwi progressed	December 2026	TARGET IN PROGRESS: Maningrida and Minjilang cemeteries near completion.
		Develop and implement cemetery strategy, including community funeral process	December 2026	TARGET IN PROGRESS: Draft cemetery plan for Maningrida developed.
	Ensure community swimming pools operate according to community needs and all legislative and work health and safety requirements	Opening hours as per best practice to meet community expectations	2026	TARGET ACHIEVED: Flexible Pool hours of operation are in place which enables community members and service providers access to Council swimming pools.
		Staff employed to meet supervision ratios and cultural needs	100%	TARGET ACHIEVED: One new part-time ATSI Pool Attendant employed to cover any shortfall of supervision ratios and cultural needs (Maningrida only). TARGET ACHIEVED: Jabiru.
		Operational procedures are adhered to and documented as required by WARC and legislated standards	100%	TARGET ACHIEVED: Monthly reports are submitted by Swimming Pool Team Leader.
		Pool maintenance regime is established and sustainable	Ongoing	TARGET ACHIEVED: Daily, weekly and monthly maintenance schedule in place and operational for Swimming Pool staff.

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	December 2026	TARGET IN PROGRESS: The Strategic Fleet Asset Management Strategy was maintained and improved within available budget constraints, with fleet priorities reviewed and adjusted to support ongoing service delivery.
	Implement effective cost recovery mechanisms for use of Council's vehicles, plant and equipment	Annual review and update of Council's Fees and Charges against operating and replacement costs	June 2026	TARGET IN PROGRESS: Cost recovery model and charge back to program in place.
		Fleet, plant and equipment hire contracts to support and ensure effective cost recovery for Council prepared	Ongoing	TARGET IN PROGRESS: Fleet, plant and equipment hire contracts have been prepared and remain under constant review to support and ensure effective cost recovery for Council.
	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: Vehicles inspected regularly upon servicing and registration renewal.
		Repairs and maintenance requests performed in line with Strategic Plan	100%	TARGET ACHIEVED: Maintenance and repair work done where possible within resource capacity.
		Accurate vehicle, plant and equipment data maintained	100%	TARGET ACHIEVED: Vehicle and plant register up to date.
	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: New fuel distribution tank installed in Minjilang.

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: Kerbside bins collected as per schedule in each community.
	Work with other government and commercial entities in order to plan for long term waste disposal needs	Northern Territory Local Government Association liaised and collaborated with on advocacy initiatives and waste strategies	Ongoing	✅ TARGET ACHIEVED: Attendance at regular Waste Network meetings organised by the Local Government Association. Provided input into the waste management needs survey to inform the Association's report to support their advocacy to the NT Government to develop a Territory-wide Waste Management Strategy.
	Adhere to water and sewerage operations and maintenance schedules	All legislated standards for potable water testing in Jabiru met	100%	✅ TARGET ACHIEVED: In Jabiru when dealing with these repairs within budget.
		Annual audit of water treatment practices including policies and procedures conducted	June 2026	◐ TARGET PARTIALLY ACHIEVED: 50% 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: 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 delivered as per schedule with records maintained for each community in Council's records management system - currently 'Magiq'	Ongoing	TARGET IN PROGRESS: Repairs ongoing where capacity and finance is available.
		Develop and implement roads reseal plan	December 2026	TARGET IN PROGRESS: All community roads assessed and prioritised. Reseal plan work in progress.
		All footpaths and stormwater inspected quarterly	100%	TARGET ACHIEVED
	Continually monitor and carry out minor road repairs	Roads monitored and minor repairs completed as required	85%	TARGET IN PROGRESS: Road assessments completed, repairs ongoing where capacity and finance 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 been active in determining road project priorities.
	Deliver plans as per schedule for managing street lighting	Implement Public Lighting Asset Management plan per community	December 2026	TARGET PARTIALLY ACHIEVED: Monthly streetlight audits carried out in all communities.

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	Work towards first review point of the Reduce, Reuse Recycle 2024-2034 Strategy	All 2026 implementation goals achieved	100% in June 2026	TARGET IN PROGRESS: Waste data management implemented at the Jabiru Waste Management Facility. Commercial waste fees reviewed with material types added to improve record keeping.
	Continue pre-cyclone community waste collections	Pre-cyclone waste collections held twice yearly as per published schedule	100%	TARGET ACHIEVED: Hard waste collections conducted on a regular basis including prior to cyclone season.
	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	Ongoing	TARGET ACHIEVED: Keep Australia Beautiful engaged to provide community engagement with Maningrida as the top priority.

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	December 2025	TARGET NOT ACHIEVED: Current procurement policy and practices to be reviewed and identify opportunities to implement sustainability goals.

Goal	Strategy	Measure	Target	Result
5.3 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	Ongoing	TARGET ACHIEVED: Keep Australia Beautiful NT engaged to provide school-based education.
	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	Ongoing	TARGET IN PROGRESS: Keep Australia Beautiful NT engaged to provide community-based education including local business and organisations.
	Encourage and promote community understanding and correct use of sorting bays	Uplift in correct use of sorting bays	Ongoing	TARGET IN PROGRESS: Staff at Waste Management Facilities required to enable ongoing education and support to facility users.

Goal	Strategy	Measure	Target	Result
5.4 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 2026	TARGET NOT ACHIEVED: The environment and sustainability management strategy and policy were not completed during the reporting period and will be carried forward for future development.



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: Continuing to work with Council's stakeholders including the NT Government 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: Obligations met within the required timeframes.
	Management of Council's asset accounting practices			TARGET IN PROGRESS: The asset register assembly and policies are to be reviewed and updated.
	Monitor and coordinate external funding provided through grants and commercial contracts	Contractual arrangements complied with	100%	TARGET IN PROGRESS: All Community Care - NDIS and Aged Care and Remote Community Connector reporting is compliant and submitted by the Community Care team - 100%. All Wellbeing grant reports and budgets submitted to funders and data have been submitted - 100%. Creche - Minjilang reporting is via a third part provider - OWNA. Collected data is reported - 75%. All other grant program reports and acquittals are submitted as required. TARGET IN PROGRESS: All commercial contractual agreements fulfilled.

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 ACHIEVED
	Management of Council's revenue and payable functions			TARGET ACHIEVED
	Manage and deliver on Council's annual statutory and financial obligations			TARGET ACHIEVED
	Management of Council's asset accounting practices			TARGET ACHIEVED
	Monitor and coordinate external funding provided through grants and commercial contracts	Contractual arrangements complied with	100%	TARGET ACHIEVED
	Manage and provide advice on Council's investments in accordance with adopted policies	Interest on investments	> $180,000 FY2024-2025	TARGET ACHIEVED: Interest on investments was 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 ACHIEVED
	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	Public Information, Local Government Council Statutory and Freedom of Information requirements complied with	100%	TARGET ACHIEVED
	Implement disposal schedule by sentencing and disposing of records	Electronic records held in records management system eligible for destruction sentenced	85%	TARGET ACHIEVED
	Induct staff in the use of Council's information management system including 'Magiq' and '365'	Training delivered to new staff using information management system during their probation period	85%	TARGET ACHIEVED
	Provide an information management help-desk service	Number of queries/ requests responded to within 24 hours	85%	TARGET ACHIEVED

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, acknowledge and addressed as required	100%	TARGET ACHIEVED: Where sufficient evidence had been provided.
	Improve accountable and transparent decision-making by facilitating the participation of Councillors in Council, Committee and Local Authority Meetings	At least one training program attended each financial year by Council and Local Authority Members	100%	TARGET ACHIEVED: Training provided by the Department of Housing, Local Government and Community Development for Council and Local Authority Members.
		Four meetings of each Local Authority held each financial year	100%	TARGET PARTIALLY ACHIEVED: Meetings scheduled/held in July 2025, October 2025, March 2026 and May 2026. 100% achieved in Maningrida; October 2025 meetings in Gunbalanya, Minjilang and Warruwi cancelled.
	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: Available within timeframes specified and hard copies available on request.
	Establish formal and informal mechanisms for community consultation on key issues and input into decision-making	Community outreach event hosted by Council in each community every financial year	100%	TARGET IN PROGRESS: Community Surveys will be completed as part of Strategic Plan consultation.
	Create opportunities for Councillors and senior staff to be available to community members to discuss Council decisions, programs and projects, either informally or through community meetings	Local Authority Meetings attended by at least one relevant Councillor and at least one Senior Manager	100%	TARGET ACHIEVED
	Ensure advocacy and representation of Council interests through government, the private sector and the media	Advocacy framework, strategy and communication plan developed	June 2026	TARGET IN PROGRESS
	Create an advocacy framework, strategy and communication plan in consultation with Councillors			TARGET IN PROGRESS

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 plans are implemented	Regular review and management of risks	100%	TARGET ACHIEVED
	Regularly review insurance cover and premiums	Annual full appraisal of cover required, policies reviewed via insurance broker	100%	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

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	Develop ICT Strategic Plan	June 2026	TARGET ACHIEVED
	Optimise the delivery of ICT services and equipment to required work locations to meet staff and service delivery needs	Develop ICT Asset register	December 2025	TARGET IN PROGRESS: Continuing to work with Council's Traditional Owners to optimise the delivery of ICT services in the communities.
	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 ACHIEVED
	Optimise costs associated with ICT delivery, including communications, both fixed and mobile, data, voice and video services and staff equipment			TARGET ACHIEVED



05

FINANCIAL PERFORMANCE

Statement 1. Comparison of Actual Performance Against Budget

Table 1.1 Income and Expenditure Statement

	Financial Year Original Budget $	Financial Year Final Budget $	Actual Performance $	Variation Between Final Budget and Actuals $
OPERATING INCOME				
Rates	2,979,401	2,979,401	2,934,851	(44,550)
Charges	4,028,377	4,028,377	3,745,632	(282,745)
Fees and Charges	714,021	735,686	646,851	(88,835)
Operating Grants and Subsidies	16,000,972	17,627,064	17,486,489	(140,575)
Interest / Investment Income	164,000	160,000	275,688	115,688
Commercial and Other Income	13,858,439	13,834,455	12,657,285	(1,177,170)
TOTAL OPERATING INCOME	**37,745,210**	**39,364,983**	**37,746,796**	**(1,618,187)**
OPERATING EXPENDITURE				
Employee Expenses	19,258,155	18,729,379	16,366,453	(2,362,926)
Materials and Contracts	8,160,473	7,922,446	4,804,229	(3,118,217)
Elected Member Allowances	402,120	402,120	351,172	(50,948)
Elected Member Expenses	274,475	289,119	255,218	(33,901)
Council Committee & LA Allowances	43,305	43,305	22,228	(21,077)
Council Committee & LA Expenses	33,683	33,858	4,451	(29,407)
Depreciation, Amortisation and Impairment	5,271,438	5,271,438	5,696,303	424,865
Interest Expenses	-	-	-	-
Other Expenses	10,270,999	10,909,846	10,525,673	(384,173)
TOTAL OPERATING EXPENDITURE	**43,714,648**	**43,601,511**	**38,025,728**	**(5,575,783)**
OPERATING SURPLUS / DEFICIT	**(5,969,438)**	**(4,236,527)**	**(278,931)**	**3,957,596**

Statement 1. Comparison of Actual Performance Against Budget

Statement 1.2 Annual Operating Position

	Financial Year Original Budget $	Financial Year Final Budget $	Actual Result $	Variation Between Final Budget and Actuals $
OPERATING SURPLUS / DEFICIT	**(5,969,438)**	**(4,236,527)**	**(278,931)**	**3,957,596**
Remove NON-CASH ITEMS				
Less Non-Cash Income	(6,609,908)	(6,470,299)	(6,056,589)	413,710
Add Back Non-Cash Expenses	11,881,346	11,741,737	11,752,892	11,155
TOTAL NON-CASH ITEMS	**5,271,438**	**5,271,438**	**5,696,303**	**424,865**
Less ADDITIONAL OUTFLOWS				
Capital Expenditure	2,618,419	6,302,413	3,903,262	(2,399,151)
Borrowing Repayments (Principal Only)	-	-	-	-
Transfer to Reserves	(1,473,000)	1,489,500	2,322,108	832,608
Other Outflows	-	1,400,000	7,844,186	6,444,186
TOTAL ADDITIONAL OUTFLOWS	**(1,145,419)**	**(9,191,913)**	**(14,069,557)**	**(4,877,644)**
Add ADDITIONAL INFLOWS				
Capital Grants Income	-	-	1,533,072	1,533,072
Prior Year Carry Forward Tied Funding	1,753,419	5,031,013	5,032,397	1,384
Other Inflow of Funds	-	1,489,500	-	(1,489,500)
Transfers from Reserves	-	1,546,489	1,640,414	93,925
Proceeds from Sales of Assets	90,000	90,000	108,928	18,928
TOTAL ADDITIONAL INFLOWS	**1,843,419**	**8,157,002**	**8,314,812**	**157,810**
NET OPERATING POSITION	**-**	**-**	**(337,373)**	**(337,373)**

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 $1.6M. Rates and Charges were below expectations, as the final quarter water rates will be received in future months. The difference in Commercial and Other Income was due to differences in accounting treatment (i.e., the recognition of vacancy factor from wages and on cost)

Operating Expenses

Overall, the Operating Expenditure is in a net favourable position of $5.8M due to a number of reasons.
Employee expenses were $2.3M less compared to what had been budgeted for, as a result of staff shortages and turnover. Materials and Contracts were under budget by $3M due to delays in projects and the inability to engage contractors in a timely manner (i.e. industry shortages).

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 2025-26 was over budget by $2.3M. This budget variance was due to the delay in the completion of several projects, which will be finalised in 2026-27.

Table 3.1 Total Expenditure for Each Council Committee and Local Authority

Local Authority expenditure only applies to regional local government councils.

For the year ending 30 June 2026	Council Committee & LA Allowances $	Council Committee & LA Expenses $	Total $
Audit Committee	1,678	-	1,678
Gunbalanya LA Members	7,550	1,365	8,915
Maningrida LA Members	4,550	1,700	6,250
Minjilang LA Members	3,250	505	3,755
Warruwi LA Members	5,200	881	6,081
TOTAL	**22,228**	**4,451**	**26,679**



Key Performance Indicators

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

Asset Sustainability Ratio

This ratio helps to show whether the Council is replacing assets as their service potential is used up. Some assets are absolutely essential – sewerage and water treatment facilities, etc. This ratio helps to identify whether the 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 2025-2026 =112%
Result 2024-2025 = 102%

Operating Surplus Ratio

This ratio shows whether the 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 2025-2026 = 14%
Result 2024-2025 = 8%

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 0.99 means that it has 0.99 times current assets in relation to current liabilities.

The Target Benchmark is greater than 1.
Result 2025-2026 = 0.99
Result 2024-2025 = 0.97

Rate Coverage Ratio

This ratio measures the Council's dependence on general rate revenue to fund its operations. The higher the ratio more the 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 rate base.

The Target Benchmark is greater than 40%.
Result 2025-2026 = 9%
Result 2024-2025 = 8%





West Arnhem Regional Council

Financial Statement



WEST ARNHEM REGIONAL COUNCIL

ABN: 45 065 336 873

FINANCIAL REPORT FOR THE YEAR ENDED

30 JUNE 2026

WEST ARNHEM REGIONAL COUNCIL

ABN: 45 065 336 873

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

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WEST ARNHEM REGIONAL COUNCIL

ABN: 45 065 336 873

CHIEF EXECUTIVE OFFICER CERTIFICATE

FOR THE YEAR ENDED 30 JUNE 2026

I, Katharine Murray, 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 2025-26 financial year; and

(b) the statement is in accordance with the accounting and other records of the Council.

Dated 05 November 2026

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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 2026 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

Direct Line: 08 8981 5585 ext. 506
Mobile: 0417 864 114
Email: nclifford@nexiaemnt.com.au

Darwin, Northern Territory
Dated: 5 November 2026

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 2026

	Note	2026	2025
		$	$
INCOME			
Grants and contributions	**2A**	17,481,596	20,770,174
Rates and annual charges	**2B**	6,181,649	5,830,849
Other (losses)/ gains	**2C**	-	447,148
Investment income	**2D**	275,688	221,413
User charges and fees	**2E**	7,596,448	7,787,513
TOTAL INCOME		31,535,381	35,057,097
EXPENSES			
Depreciation	**3A**	5,696,303	5,064,566
Employee Cost	**3B**	13,991,263	14,222,126
Other operating expenses	**3C**	11,417,053	14,476,168
TOTAL EXPENSES		31,104,619	33,762,860
OPERATIONAL PROFIT (LOSS)		**430,762**	**1,294,237**
Roads and Capital Activities			
Write off Roads		-	21,219,628
Write off Assets	**8**	768,135	-
Total Roads and Capital Activities		**768,135**	**21,219,628**
NET LOSS		**(337,373)**	**(19,925,391)**
OTHER COMPREHENSIVE INCOME			
Revaluation of buildings and other structures for the year	**14**	-	55,375,580
TOTAL OTHER COMPREHENSIVE INCOME		**-**	**55,375,580**
TOTAL COMPREHENSIVE INCOME (LOSS)		**(337,373)**	**35,450,189**

The accompanying notes form part of these financial statements.

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	4	15,596,154	14,125,956
Trade and Other Receivables	5	1,255,732	1,588,176
Other Assets	6	189,808	170,554
Inventory	7	88,724	133,511
TOTAL CURRENT ASSETS		**17,130,418**	**16,018,197**
NON-CURRENT ASSETS			
Property, Plant and Equipment	8	116,071,854	116,560,000
Right of Use Assets	9	9,436,957	7,475,665
TOTAL NON-CURRENT ASSETS		**125,508,811**	**124,035,665**
TOTAL ASSETS		**142,639,229**	**140,053,862**
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	10	5,991,292	4,455,281
Other Contract liabilities	11	9,138,636	9,790,253
Employee Provisions	12	1,931,232	2,023,428
Lease Liabilities	13	174,234	182,164
TOTAL CURRENT LIABILITIES		**17,235,394**	**16,451,126**
NON-CURRENT LIABILITIES			
Employee Provisions	12	181,413	194,890
Lease Liabilities	13	10,342,217	8,190,268
TOTAL NON-CURRENT LIABILITIES		**10,523,630**	**8,385,158**
TOTAL LIABILITIES		**27,759,024**	**24,836,284**
NET ASSETS		**114,880,205**	**115,217,578**
EQUITY			
Retained Earnings		30,879,139	32,381,488
Reserves	14	84,001,066	82,836,090
TOTAL EQUITY		**114,880,205**	**115,217,578**

The accompanying notes form part of these financial statements.

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
STATEMENT OF WORKING CAPITAL
AS AT 30 JUNE 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	4	15,596,154	14,125,956
Trade and Other Receivables	5	1,255,732	1,588,176
Other Assets	6	189,808	170,554
Inventory	7	88,724	133,511
TOTAL CURRENT ASSETS		**17,130,418**	**16,018,197**
Less:			
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	10	5,991,292	4,455,281
Contract liabilities	11	9,138,636	9,790,253
Employee Provisions	12	1,931,232	2,023,428
Lease Liabilities	13	174,234	182,164
TOTAL CURRENT LIABILITIES		**17,235,394**	**16,451,126**
NET CURRENT ASSETS (LIABILITIES)		**(104,976)**	**(432,929)**
CURRENT RATIO		**0.99**	**0.97**

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 2026

	Note	Retained Earnings	Assets Revaluation Reserve	Capital Reserves	Other Reserves	Total Equity
		$	$	$	$	$
Balance at 1 July 2024		54,015,421	25,711,095	40,873	-	79,767,389
Comprehensive income:						
Loss for the year		(19,925,391)	-	-	-	(19,925,391)
Other comprehensive income for the year	14	-	55,375,580	-	-	55,375,580
Total comprehensive income (loss) attributable to Members of the entity for the year		(19,925,391)	55,375,580	-	-	35,450,189
Transfers between equity		(1,708,542)	-	120,553	1,587,989	-
Balance at 30 June 2025		**32,381,488**	**81,086,675**	**161,426**	**1,587,989**	**115,217,578**
Balance at 1 July 2025		32,381,488	81,086,675	161,426	1,587,989	115,217,578
Comprehensive income:						
Loss for the year		(337,373)	-	-	-	(337,373)
Other comprehensive income for the year	14	-	-	-	-	-
Total comprehensive income (loss) attributable to Members of the entity for the year		(337,373)	-	-	-	(337,373)
Transfers between equity	14	(1,164,976)	-	918,000	246,976	-
Balance at 30 June 2026		**30,879,139**	**81,086,675**	**1,079,426**	**1,834,965**	**114,880,205**

The accompanying notes form part of these financial statements.

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		14,185,753	13,472,071
Grants and contributions receipts		16,829,979	24,670,034
Payments to suppliers and employees		(23,673,960)	(27,514,401)
Interest received		275,688	221,413
Net cash provided by operating activities	**16**	**7,617,460**	**10,849,117**
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposals of property, plant and equipment		-	511,595
Payment for property, plant and equipment		(5,536,140)	(5,140,826)
Net cash (used in) investing activities		**(5,536,140)**	**(4,629,231)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments for lease liabilities		(611,122)	(763,189)
Net cash (used in) financing activities		**(611,122)**	**(763,189)**
Net increase in cash held		1,470,198	5,456,697
Cash and cash equivalents at beginning of the financial year		14,125,956	8,669,259
Cash and cash equivalents at end of the financial year	**4, 16**	**15,596,154**	**14,125,956**

The accompanying notes form part of these financial statements.

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

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 5 November 2026 by the Elected Members 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 Council'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.

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

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 and Services

Revenue from the sale 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 and services provided. The Council's right to consideration is deemed unconditional at this time as only the passage of time is required before payment of that consideration is due. There is no significant financing component because sales are made within a credit term of 30 to 45 days.

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

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

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

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
Right of Use Assets- Leased Land and Buildings	10-40 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.

The Council approved, in a special Council meeting on 29 January 2025, that the Council elected not to recognise roads expenditure as an asset and for those road assets already recorded, in the Council's accounts up to 30 June 2024, to be written off as a cost. The carrying amount of these roads was removed from the asset register, with the resulting loss recognized in the Income Statement of $21,219,628. The write-off reflected a prudent assessment of asset condition and ensures the financial statements accurately represent the service potential of the Council's infrastructure.

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

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).

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

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 Council 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 2026 period this was 12% of the employee's ordinary average salary. 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.

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

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 impairment. 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.

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

Note 1 Material Accounting Policy Information (Cont.)

(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, land and infrastructure

The Council engaged independent valuers in 2025 to conduct an independent valuation of its land, buildings and infrastructure assets. Marsh Valuation Services were engaged to undertake this valuation of the Council's property and infrastructure assets

The valuation was completed on 16 October 2025 with the valuation date being 30 June 2025. The valuation of Council's infrastructure assets was performed by Ms.Khadhija Bembridge, BE, GradIEAust, Consultant Valuer License number 8504641 and Mr. Langley Johnston, BEMIEAust, Principal-Infrastructure License number 4365664.The valuation of Council's land and buildings, site improvements and other structures was performed by Mr. Matthew Persley, AAPI, Certified Practising Valuer, Valuer Number 4057MR and Mr. Travis Whiteman, AAPI, Certified Practising Valuer, Valuer Number 5143.

The valuation was prepared in accordance with the Australian Accounting Standards with the basis of value used being fair value of the assets. In determining fair value, the valuer has used the Market Approach and Cost Approach. The market approach compares assets with identical or comparable (similar) assets for which price information is available. The cost approach provides an indication of value by calculating the current replacement or reproduction cost of an asset and making deductions for physical deterioration and all other relevant forms of obsolescence. Straight line depreciations were used for buildings and infrastructure assets and the estimated remaining useful life of assets having regard to physical deterioration, functional and economic obsolescence.

Council assets were valued on the basis that the Council intends to retain the assets for a continuous use for Council's purposes. The current use of these assets is presumed to be their highest and best use.

The valuation of these assets at 30 June 2025 resulted in a net increase in the land, buildings and infrastructure value of $55,375,580 and an increase of the same amount to the Asset Revaluation Reserve.

(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 plant and equipment

The Council assesses impairment of 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 plant and equipment at 30 June 2026 (2025: $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 2026 amounted to $139,326 (2025: $17,225).

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

Note 1 Material Accounting Policy Information (Cont.)

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

(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 sufficient 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.

v) Performance Obligations Under AASB 16

The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include the importance of the asset to the Council's operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. The Council reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the Council estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

(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 available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

(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 on continued funding from the Australian and Northern Territory Governments to ensure the continuance of its activities. At the date of this report Management has no reason to believe that Council will not continue to receive funding support from the Governments. Current funding for the Active Regional and Remote Community program from Northern Territory Government runs until 30th June 2029 and the Local Authority Project funding program runs until 30 June 2027. The operations and future success of the Council is dependent upon the continued support and funding by the government bodies and the achievement of operating surpluses and positive operating cash flows.

WEST ARNHEM REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

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

The accounting policies adopted are consistent with those of the previous financial year except for the following amendments to accounting standards and other changes in accounting policy, which have been adopted for the first time this financial year:

AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements

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

AASB 2023-5 which amends AASB 121 : The Effects of Changes in Foreign Exchange Rates and AASB 1 : First Time Adoption of Australian Accounting Standards to improve the usefulness of information provided to users of financial statements. The amendments require entities to apply a consistent approach to determining whether a currency is exchangeable into another currency and the spot exchange rate to use when it is not exchangeable. The amendment did not have an impact on the Council's financial statements.

The Standard also amends AASB 121 to extend the exemption from complying with the disclosure requirements of AASB 121 for entities that apply AASB 1060: General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities to ensure Tier 2 entities are not required to comply with the new disclosure requirements in AASB 121 when preparing their Tier 2 financial statements.

New and Amended Accounting Standards Not Yet Adopted By The Council

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Council for the annual reporting period ended 30 June 2026. The Council's assessment of the impact of these new or amended Accounting Standards and Interpretations, most relevant to the Council, are set out below.

AASB 18 Presentation and Disclosure in Financial Statements

This standard is applicable to annual reporting periods beginning on or after 1 January 2027 and early adoption is permitted. The standard replaces IAS 1 'Presentation of Financial Statements', with many of the original disclosure requirements retained and there will be no impact on the recognition and measurement of items in the financial statements. But the standard will affect presentation and disclosure in the financial statements, including introducing five categories in the statement of profit or loss and other comprehensive income: operating, investing, financing, income taxes and discontinued operations. The standard introduces two mandatory sub-totals in the statement: 'Operating profit' and 'Profit before financing and income taxes'. There are also new disclosure requirements for 'management-defined performance measures', such as earnings before interest, taxes, depreciation and amortisation ('EBITDA') or 'adjusted profit'. The standard provides enhanced guidance on grouping of information (aggregation and disaggregation), including whether to present this information in the primary financial statements or in the notes. The Council will adopt this standard from 1 July 2027 and it is expected that there will be a significant change to the layout of the statement of profit or loss and other comprehensive income.

WEST ARNHEM REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

Note 2 Revenue and Other Income

The majority of West Arnhem Regional Council funding is in the form of grants from governmental department bodies. The Council has assessed that the majority of its grant agreements are enforceable and contain sufficiently specific performance obligations. This assessment is based on the fact that the agreements require the Council to deliver defined activities such as waste management and sustainability initiatives, infrastructure development, community wellbeing programs, and initiatives that support economic opportunities and employment. Each agreement also specifies the duration of the programs and associated reporting requirements. The Council therefore recognises funding received under such agreements as Revenue under AASB 15. Revenue is recognised as the Council delivers the required services over the duration of the underlying programs.

		Note	2026	2025
2A	**Grant and Contributions**		**$**	**$**
	NTG - Operational Grants		9,925,177	10,017,761
	NTG - Capital Grants		1,521,845	2,544,400
	Aust Gov - Operational Grants		4,593,492	5,264,410
	Aust Gov - Capital Grants		11,227	4,646,075
	Grant Income Other		152,785	1,219,190
			16,204,526	23,691,836
	Less movement:			
	Grant Income brought and carried forward movement (net)		1,277,070	(2,921,662)
	Total Grant and Contributions		**17,481,596**	**20,770,174**
2B	**Rates and annual charges**			
	General Rate Income Base		2,657,492	2,364,196
	Sewerage Charges Income Base		783,448	657,544
	Water Charges Income Base		1,032,062	1,153,351
	Domestic Waste Charge Income Base		1,408,475	1,362,646
	Commercial Waste Charge Income		123,604	131,362
	Animal Control - Special Rate		176,568	161,750
	Total Rates and annual charges		**6,181,649**	**5,830,849**
2C	**Other (losses)/ gains**			
	Gain on disposal of assets		-	447,148
	Total Other (losses)/ gains		**-**	**447,148**
2D	**Investment income**			
	Interest income		275,688	221,413
	Total Investment income		**275,688**	**221,413**
2E	**User charges and fees:**			
	Property lease rental fees		200,075	201,461
	Reimbursement Income		107,146	184,696
	Insurance claims		368,284	52,945
	Equipment Hire Income		63,176	92,875
	Landfill Fee Income		344,394	485,202
	Council Fees and Charges Income		36,549	31,624
	Sales Income		429,085	701,734
	Service Fee Income		1,243,543	948,014
	Contract Fee Income		3,801,807	4,129,252
	FAO Childcare Benefit		151,619	290,879
	Other Agency Income		295,476	372,358
	Fuel Tax Credit		38,904	60,166
	Contribution		62,954	27,820
	Other income		224,447	208,487
	Non-Capital Reserve Income		87,989	-
	Capital Reserve Income		141,000	-
	Total User charges and fees		**7,596,448**	**7,787,513**

WEST ARNHEM REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

Note 3	Expenses	2026 $	2025 $
3A	**Depreciation Expense**		
	Depreciation Expense Buildings	1,617,753	1,567,712
	Depreciation Expense Infrastructure	2,699,130	2,029,530
	Depreciation Expense Plant and Equipment	640,903	720,898
	Depreciation Expense Furniture Fittings and Office	77,512	123,247
	Depreciation Expense Vehicles	220,853	259,027
	Total Depreciation Property, Plant and Equipment	5,256,151	4,700,414
	Depreciation Expense - Section 19 Leases	213,886	174,042
	Depreciation Expense - Jabiru Town Leases	226,266	190,110
	Total Depreciation Right of Use Assets	440,152	364,152
	Total Depreciation Expense	**5,696,303**	**5,064,566**
3B	**Employee Cost**		
	Salaries and Wages	10,321,440	10,446,491
	Leave provision expense	1,710,944	1,513,834
	Locality Allowance	298,789	283,714
	Superannuation	1,466,823	1,469,866
	Worker compensation	184,027	491,133
	Fringe Benefits Tax	9,240	17,088
	Total Employee Cost	**13,991,263**	**14,222,126**
3C	**Other operating expenses**		
	Accounting & Audit Fee	40,887	82,215
	Airfare & Taxi	401,195	358,478
	Bank fees	9,126	11,694
	Bad Debt Provision & write off	128,519	84
	Capital expenditure reserve (minor)	918,000	150,000
	Elected and Committee Member Payments	375,361	415,489
	Contractors	2,729,728	4,809,410
	Disaster Recovery costs	-	100,000
	Election setup expenses	60,000	87,989
	Food Purchases	156,737	169,667
	Freight Expense	276,038	252,961
	Fuel Diesel /UL	389,468	411,620
	Fleet Reserve	118,600	-
	Hire of Plant, Equipment and Office	6,083	19,017
	Insurance	1,304,596	2,615,649
	Interest - Lease Liabilities	353,697	361,881
	Inventory Purchases	172,950	405,652
	Leases - Equipment & Low Value Assets	14,153	26,566
	Leases - Jabiru and Section 19 Charges	19,658	68,194
	Legal Fees	117,212	134,696
	Lotto/Scratchies Purchases	68,370	87,942
	Materials expense	822,948	871,989
	Motor Vehicle Registration	126,069	104,776
	Minor Capital Expenditure	214,155	58,457
	Professional Fees	90,806	344,212
	Relocation/Recruitment Expense	148,552	142,429
	Sponsorship Reserve	30,000	-
	Software and Other License Fees	382,448	388,292
	Software Help Desk Support	164,130	436,587
	Subscriptions and Membership	56,919	57,184
	Sundry	11,430	56,941
	Telephone, Network and Communication	179,841	167,684
	Training Expenses	273,206	184,529
	Travel, Accommodation & Meals	259,843	168,627
	Utilities - Electricity, Water, Gas & Sewerage	996,328	925,257
	Total Operating Expense	**11,417,053**	**14,476,168**

WEST ARNHEM REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

		Note	2026 $	2025 $
Note 4	**Cash on Hand and at Bank**			
	CURRENT			
	Term Deposit		11,255,000	2,255,000
	Cash at Bank		4,339,712	11,869,318
	Cash on Hand		1,442	1,638
	Total Cash on Hand and at Bank		**15,596,154**	**14,125,956**
	Restricted cash and cash equivalents summary			
	Purpose			
	External restrictions			
	Included in liabilities			
	Contract liabilities- Unexpended Grants	**11**	9,138,636	9,790,253
	Total external restrictions		9,138,636	9,790,253
	Internal restrictions			
	Included in liabilities Employee Leave Provisions current		1,931,232	2,023,428
	Total internal restrictions		1,931,232	2,023,428
	Total unrestricted		4,526,286	2,312,275
	Total Cash on hand and at bank	**16(a), 20**	15,596,154	14,125,956
Note 5	**Trade and Other Receivables**			
	CURRENT			
	Receivables :			
	Trade receivables		1,130,166	1,093,538
	Less: Provision for impairment of receivables		(139,326)	(17,225)
	Total trade receivables		990,840	1,076,313
	Other Receivables :			
	Accrued Income		147,481	322,747
	ATO Receivables - GST (Net)		117,411	189,116
	Total Other receivables		264,892	511,863
	Total current trade and other receivables	**20**	1,255,732	1,588,176
	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 10% 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		642,366	599,392
	Past due 31-60 days		155,398	26,027
	Past due 61-90 days		98,497	153,777
	Past due 91+ days		233,905	314,342
	Total		1,130,166	1,093,538
	Movement in provision for impairment of receivables			
	Balance at beginning of the year		17,225	36,638
	Provision utilised during year and or recovered		122,101	(19,413)
	Balance at the end of the year		139,326	17,225
Note 6	**Other Assets**			
	CURRENT			
	Prepayments		189,808	170,554
	Total Other Assets		189,808	170,554
Note 7	**Inventory**			
	CURRENT			
	Inventory at cost (Fuel, Oil and Merchandise)		88,724	133,511
	Total Inventory		88,724	133,511
	All Inventories are expected to be either sold or utilised within 12 months			

WEST ARNHEM REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

		Note	2026	2025
Note 8	**Property, Plant and Equipment**		**$**	**$**
	NON CURRENT			
	Land and Buildings, Roads and Infrastructures:			
	Land:			
	At Cost		-	-
	At independent valuation 2025		520,000	520,000
	Total Land		**520,000**	**520,000**
	Buildings:			
	At independent valuation 2025		1,747,165	1,747,165
	At cost		31,906,316	30,971,682
			33,653,481	32,718,847
	Less Accumulated depreciation		(18,790,101)	(17,172,348)
	Total Buildings		**14,863,380**	**15,546,499**
	Infrastructure assets:			
	At independent valuation 2025		89,692,564	89,692,564
	At cost		25,876,081	19,657,911
			115,568,645	109,350,475
	Less Accumulated depreciation		(18,451,734)	(16,215,991)
	Total Infrastructure assets		**97,116,911**	**93,134,484**
	Total Land and Buildings and Infrastructure	**21**	**112,500,291**	**109,200,983**
	Vehicles at cost			
	At cost		3,163,013	2,773,191
	Less Accumulated depreciation		(2,458,999)	(2,457,159)
	Total Vehicles		**704,014**	**316,032**
	Furniture and Fittings:			
	At cost		1,072,395	927,205
	Less Accumulated depreciation		(840,807)	(763,295)
	Total Furniture and Fittings		**231,588**	**163,910**
	Plant and Equipment:			
	At Cost		9,309,380	9,171,647
	Less Accumulated depreciation		(7,523,668)	(7,045,464)
	Total Plant and Equipment		**1,785,712**	**2,126,183**
	WIP		**850,249**	**4,752,892**
	Total Property, Plant and Equipment		**116,071,854**	**116,560,000**

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 $	Buildings $	Infrastructure $	Motor Vehicles $	Furniture and Fittings $	Plant and Equipment $	WIP $	Total $
Carrying amount at 1 July 2025	520,000	15,546,499	93,134,484	316,032	163,910	2,126,183	4,752,892	116,560,000
Additions at cost	-	934,634	3,538,034	617,850	145,190	300,432	-	5,536,140
Transfer		-	3,902,643	-	-	-	(3,902,643)	-
write off adjustments	-	-	(759,120)	(9,015)	-	-	-	(768,135)
Depreciation expense	-	(1,617,753)	(2,699,130)	(220,853)	(77,512)	(640,903)	-	(5,256,151)
Carrying amount at 30 June 2026	520,000	14,863,380	97,116,911	704,014	231,588	1,785,712	850,249	116,071,854

WEST ARNHEM REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

Note 8 Property, Plant and Equipment (Cont.)

The Council engaged independent valuers in 2025 to conduct an independent valuation of its land, buildings and infrastructure assets. Marsh Valuation Services were engaged to undertake this valuation of the Council's property and infrastructure assets.

The valuation was completed on 16 October 2025 with the valuation date being 30 June 2025. The valuation of Council's infrastructure assets was performed by Ms.Khadhija Bembridge, BE, GradIEAust, Consultant Valuer License number 8504641 and Mr. Langley Johnston, BEMIEAust, Principal-Infrastructure License number 4365664.The valuation of Council's land and buildings, site improvements and other structures was performed by Mr. Matthew Persley, AAPI, Certified Practising Valuer, Valuer Number 4057MR and Mr. Travis Whiteman, AAPI, Certified Practising Valuer, Valuer Number 5143.

The valuation was prepared in accordance with the Australian Accounting Standards with the basis of value used being fair value of the assets. In determining fair value, the valuer has used the Market Approach and Cost Approach. The market approach compares assets with identical or comparable (similar) assets for which price information is available. The cost approach provides an indication of value by calculating the current replacement or reproduction cost of an asset and making deductions for physical deterioration and all other relevant forms of obsolescence. Straight line depreciations were used for Buildings and infrastructure assets and the estimated remaining useful life of assets having regard to physical deterioration, functional and economic obsolescence.

Council assets were valued on the basis that the Council intends to retain the assets for a continuous use for Council's purposes. The current use of these assets is presumed to be their highest and best use.

The valuation of these assets at 30 June 2025 resulted in a net increase in the land, buildings and infrastructure value of $55,375,580 and an increase of the same amount to the Asset Revaluation Reserve.

(ii) Roads Structure

The Council approved, in a special Council meeting on 29 January 2025, that the Council elected not to recognise roads expenditure as an asset and for those road assets already recorded, in the Council's accounts up to 30 June 2024, to be written off as a cost. The carrying amount of these roads was removed from the asset register, with the resulting loss recognized in the Income Statement of $21,219,628. The write-off reflected a prudent assessment of asset condition and ensures the financial statements accurately represent the service potential of the Council's infrastructure.

		2026	2025
		$	$
Note 9	**Right of Use Assets**		
	NON CURRENT		
	Right of Use Assets :		
	Leased Buildings	11,461,483	9,147,905
	Less Accumulated depreciation	(2,024,526)	(1,672,240)
		9,436,957	**7,475,665**

The Council's lease portfolio includes lease of buildings. 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.

Carrying amount at 1 July 2025	7,475,665	7,765,016
Additions at cost	14,813	74,801
Remeasurement Adjustments	2,386,631	-
Depreciation expense	(440,152)	(364,152)
Carrying amount at 30 June 2026	9,436,957	7,475,665
(b) AASB 16 Related Amounts Recognised in the Statement of Profit and Loss		
Depreciation charge related to right of use assets	440,152	364,152
Interest expense on lease liabilities	353,697	361,881
Short Term leases expense	19,658	68,194
Low Value Assets	14,153	26,566
	813,507	794,227

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

			2026	2025
			$	$
Note 10	**Trade and Other Payables**			
	CURRENT			
	Trade creditors		2,670,550	2,977,035
	Accrued expenditure		2,706,619	1,120,438
	Other Payables		131,422	144,125
	Income in Advance		482,701	213,683
	Total Trade and Other Payables		5,991,292	4,455,281
	(a) Financial liabilities at amortised cost are classified as trade and other payables.			
	Trade and other payables:		5,991,292	4,455,281
	Total trade and other payables		5,991,292	4,455,281
	Financial liabilities as trade and other payables	**20**	5,991,292	4,455,281

			2026	2025
			$	$
Note 11	**Contract Liabilities**			
	CURRENT			
	Contract Liabilities - unspent grant funded programs		3,617,865	2,593,398
	Contract Liabilities - capital grant funded programs		2,200,224	4,860,560
	Grants refundable		131,258	536,362
	Grant Revenue in Advance		3,189,289	1,799,933
			9,138,636	9,790,253
	Total Other Contract Liabilities		9,138,636	9,790,253

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

		2026 $	2025 $
Note 11	**Contract Liabilities (Cont.)**		
	Total Contract and Unspent liabilities comprising the following grant funding amounts:		
	(a) Contract Liabilities - grant funded programmes		
	Warruwi Outside School Hours Care	-	42,206
	Aged Care Transitional Support	10,085	22,549
	NAIDOC Week	9,908	9,335
	Kurrung Sports Carnival - Sport Australia	23,004	10,030
	NT Jobs Package - Aged Care	751,606	478,842
	Manage Creche	247,438	448,449
	Deliver Indigenous Broadcasting Programs (RIBS)	160,832	93,729
	Sports and Recreation	349,609	243,807
	West Arnhem Youth Leadership Summit	-	25,333
	Inter-community Fishing Competition-GUN & JAB	20,000	20,000
	Active Regional and Remote Communities Program	46,336	195,201
	Transition Support Aged Care	-	10,000
	Community Night Patrols	367,946	205,364
	Repair the Maningrida Pool Eroded Footings	-	50,000
	R2R - Warruwi Internal Road, Warruwi, From Lot 4 to Lot 148	7,921	7,921
	R2R - Airport Road, Maningrida - From Lot Lot 438 to Lot 739	25,968	25,968
	Upgrade for Maningrida Rd and airport road funeral access	-	10,610
	Public Library Services	-	1,590
	Kakadu Traithlon	11,895	5,670
	Local Authorities Community Project Income	658,130	609,706
	Regional and Remote Burials Grant - MAN and WAR	-	28,780
	Regional and Remote Burials Grant - Minjilang	-	48,308
	Jabiru Wayfinding Signage	3,182	-
	LAP - Beautification of township - Warruei	6,633	-
	LAP - WiFi for public use at Minjilang	1,143	-
	LAP - Community Flag Poles	20,355	-
	LAP - Fabrication Variation - Height of Airport Shelter	28,904	-
	LAP - Chilled Water Bubbler - Basketball Court - Maningrida	20,000	-
	LAP - Community Initiatives and Events - Maningrida	50,000	-
	LAP - Cultural Camp - Warruwi	15,000	-
	LAP - Upgrade the Stainless Steel Toilets - Gunbalanya	9,555	-
	LAP - Fencing Basketball Court - Maningrida	59,528	-
	LAP - Additional Garden Hard Structure at the Billabong	19,684	-
	Jabiru Community Events Grant	1,364	-
	Remote Jobs for Economic Development – Job Creation	452,678	-
	Support at Home Program (Thin Grants only)	239,161	-
	Total Contract Liabilities - grant funded programmes	3,617,865	2,593,398
	(b) Contract Liabilities - capital grant funded programs		
	WaRM - Waste and Resource Management	227,145	183,303
	ABA - Maningrida Oval Changerooms	315,419	1,916,115
	Regional and Remote Burials Grant - MAN and WAR	59,500	-
	Regional and Remote Burials Grant - Minjilang	3,426	-
	Purchase of a new garbage compactor for Minjilang	40,652	40,652
	Brockman Oval Lights - Jabiru	-	1,412,255
	Revitalisation Project - Jabiru	105,185	125,000
	West Arnhem Cemetery Establishment - MANINGRIDA	56,697	409,814
	Jabiru Library Revitalisation Phase 2	-	41,947
	Repair and Maintenance of Maningrida Basketball Court	8,883	42,730
	4WD Buses -Gunbalanya and Maningrida -Sports & Recreation	55,175	438,744
	Jabiru Gym Upgrade	39	50,000
	Replace the Minjilang Fuel Tank	101,709	200,000
	Jabiru Public Toilet Upgrades	11,847	-
	Jabiru Lakeside Precinct	760,000	-
	Jabiru Childcare Upgrades	454,547	-
	Total Contract Liabilities - capital grant funded programs	2,200,224	4,860,560

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

		2026 $	2025 $
Note 11	**Contract Liabilities (Cont.)**		
	(c) Grants refundable		
	International Women's Day – Library Event	258	258
	National Australia Day Council - Australia Day Grant	842	842
	Celebrating Aboriginal Culture (Australia Day)	1,746	1,746
	Australia Day Council Regional Grant	327	224
	Youth Mobile Gym Program - Maningrida	-	760
	Commonwealth Home Support Program	128,048	532,495
	Long Day Care Toy & Equipment Grant Program	37	37
	Total Grants refundable	131,258	536,362
	(d) Contract liabilities - movement in amounts :		
	Balance at the beginning of the year	2,593,398	2,444,066
	Additions: Grants for which performance obligations will only be satisfied in subsequent years	3,617,865	2,593,398
	Expended : Grants acquitted or utilised during the year	(2,593,398)	(2,444,066)
	Closing balance	3,617,865	2,593,398

		2026 $	2025 $
Note 12	**Employee Provisions**		
	CURRENT		
	Provision for annual leave	1,188,298	1,209,452
	Provision for long service leave	742,934	813,976
		1,931,232	2,023,428
	NON-CURRENT		
	Provision for long service leave	181,413	194,890
		181,413	194,890
	Total provisions for employee benefits	2,112,645	2,218,318

Analysis of total provisions:	**Total $**
Opening balance at 1 July 2025	2,218,318
Provisions used during the year (net)	(105,673)
Balance at 30 June 2026	2,112,645

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).

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

		Note	2026 $	2025 $
Note 13	**Lease Liabilities**			
	CURRENT			
	Lease Liabilities		174,234	182,164
			174,234	182,164
	NON-CURRENT			
	Lease Liabilities		10,342,217	8,190,268
			10,342,217	8,190,268
	Total Lease Liabilities	**20**	10,516,451	8,372,432

		2026 $	2025 $
Note 14	**Reserves**		
	Asset Revaluation Reserve	81,086,675	81,086,675
	Capital Reserve	1,079,426	161,426
	Other Reserve	1,834,965	1,587,989
	Total Reserves	84,001,066	82,836,090
	Asset Revaluation Reserve	81,086,675	81,086,675
	Movements in the Reserve during the year were:		
	Opening Balance	81,086,675	25,711,095
	Revaluation increments (decrements)	-	55,375,580
	Closing Balance Asset Revaluation Reserve	81,086,675	81,086,675
	Capital Reserve	1,079,426	161,426
	Movements in the Reserve during the year were:		
	Opening Balance	161,426	40,873
	transfers from (to) retained earnings	918,000	120,553
	Closing Balance Capital Reserve	1,079,426	161,426
	Other Reserves	1,834,965	-
	Movements in the Reserve during the year were:		
	Opening Balance	1,587,989	-
	transfers from (to) retained earnings	246,976	1,587,989
	Closing Balance Other Reserve	1,834,965	1,587,989

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

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

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	
Councillor (Deputy Mayor) Jacqueline Phillips	
Councillor Jermanine Namanurki	
Councillor Joseph Diddo	Commenced 8 September 2025
Councillor Ralph McCoy	Commenced 8 September 2025
Councillor Henry Yates	Commenced 8 September 2025
Councillor Daniel Siebert	Commenced 8 September 2025
Councillor Steven Nabalmarda	
Councillor Ralph Blyth	
Councillor Mickitja Onus	
Councillor Kylie Lindner	15 December 2025 to 10 January 2026
Councillor Dwane Baker	Commenced 8 May 2026
Councillor (Deputy Mayor) Elizabeth Williams	To 23 August 2025
Councillor Otto Dan	To 23 August 2025
Councillor James Marrawal	To October 2025
Councillor Donna Nadjamerrek	To 23 August 2025
Councillor Monica Wilton	To 23 August 2025
Councillor Tamar Nawirridj	To 23 August 2025

Chief Executive Officer

Katharine Clare Murray	Commenced 28 April 2025
Jocelyn Nathanael-Walters (Acting CEO)	Period 07 April 2026 to 10 April 2026
Grant McKenzie (Acting CEO)	Period 07 May 2026 to 08 May 2026 and 09 June 2026 to 12 June

2026 **Executive Management**

Fiona Ainsworth, Director of Community and Council Services	Resigned 2 February 2026
Grant McKenzie, Director Technical Services	Commenced 27 October 2025
Rick Mitchell, Acting Director Community and Council Services	12 September 2025 to 18 September 2025; 6 October 2025 to 19 October 2025; 13 December 2025 to 21 December 2025; 9 February 2026 to 12 February 2026
Rick Mitchell, Interim Director Community and Council Services	13 February 2026 to 29 May 2026
Marnie Mitchell, Acting Director Community and Council Services	8 December 2025 to 12 December 2025; 22 December 2025 to 24 December 2025; 29 December 2025 to 19 January 2026
Jocelyn Nathanael-Walters, Director Corporate Services	
Imran Ahmed Shajib, Acting Director Corporate Services	24 March 2026 to 31 March 2026; 1 April 2026 to
Leanne Johansson, Acting Director Community and Council Services	18 August 2025 to 29 August 2025
Kylie Gregson, Acting Director Technical Services	24 December 2025 to 5 January 2026; 20 April 2026 to 24 April 2026

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

Note 15 Related Party Transactions (Cont.)

(ii) **Remuneration of KMP**
The KMP of Council includes the elected members, the CEO, and certain prescribed officers under AASB 124. In all, 28 were paid the following total remuneration (20 KMP in 2025).

	2026	2025
	$	$
Short-term employee benefits	839,642	744,258
Non-cash benefits	2,944	18,788
Termination benefits	134,533	98,354
Councillor Allowances	351,172	423,495
Total Key Management Remuneration	1,328,291	1,284,895

(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 the 2025-26 year:

Position	CEO	Interim CEO	CEO	Total
Name	Katharine Murray	Grant McKenzie	Jocelyn Nathanael-Walters	All
Start and end dates	28.04.2025 to Current	07.05.2026 to 08.05.2026 and 09.06.2026 to 12.06.2026	07.04.2026 to 10.04.2026	1 July 2025 to 30 June 2026
Short-term benefits	$272,107	$5,240	$1,015	$278,362
Non-cash benefits	$2,943	-	-	$2,943
Total Remuneration	**$275,050**	**$5,240**	**$1,015**	**$281,305**

(iv) Other Transactions

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 2026	Receiving of Services 2025
	$	$
CouncilBIZ	186,377	1,025,450
Local Gov Association NT	52,258	55,833
	238,635	1,081,283

There are no other transactions with KMP and or other related parties in 2026 (2025: Nil).

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
Note 16 Cash Flow Information			
(a) Reconciliation of cash and cash equivalents to Statement of Cash Flows :			
Cash on hand and at bank	4	15,596,154	14,125,956
Total cash as stated in the Statement of cash flows		15,596,154	14,125,956
(b) Reconciliation of Cash Flow from Operating Activities with Current Year Loss			
Loss: for the current year		(337,373)	(19,925,391)
Non-cash flows:			
Depreciation and amortisation expense		5,696,303	5,064,566
Gain on disposal of assets		-	(447,148)
Write off assets - buildings (leased)		768,135	-
Write off assets Roads		-	21,219,628
Interest expense on lease liabilities		353,697	361,881
Changes in assets and liabilities:			
(Increase)/decrease in Trade and Other Receivables		332,444	(21,083)
(Increase)/decrease in other assets		(19,254)	(18,928)
(Increase)/decrease in Inventory		44,787	(28,682)
Increase/(decrease) in Trade and Other payables		1,536,011	758,793
Increase/(decrease) in Other Contract liabilities		(651,617)	3,899,860
Increase/(decrease) in Employee Provisions		(105,673)	(14,379)
Net cash provided by operating activities		7,617,460	10,849,117

Note 17 Lease and Capital Expenditure Commitments Outstanding:

(a) Lease Liability Lease Commitments	**2026 $**	**2025 $**
Leasehold rental commitments		
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	544,749	539,815
One to five years	2,235,071	2,048,820
More than 5 years	13,849,222	11,897,389
	16,629,042	14,486,024

(b) Operating Lease Commitments	**2026 $**	**2025 $**
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	33,811	94,760
One to five years	-	-
More than 5 years	-	-
	33,811	94,760

The non-cancellable operating leasing commitments in 2026 were for the short term lease of Equipments. All such leases at 30 June 2026 are on a month to month basis.

(c) Capital Expenditure Commitments

The Council has capital expenditure commitments of $2,200,224 as at 30 June 2026 (2025: $4,860,560). Of this a significant portion is being funded through specific grant programs.

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

Note 18 Contingent Liabilities and Contingent Assets

The Council is not aware of any Contingent Liabilities and Contingent Assets as at 30 June 2026 (2025: $Nil).

Note 19 Events After the Reporting Period

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:

	Note	2026	2025
Financial assets		**$**	**$**
Cash on hand	**4**	15,596,154	14,125,956
Trade and other receivables	**5**	1,255,732	1,588,176
Total financial assets		16,851,886	15,714,132
Financial liabilities			
Financial liabilities at amortised cost:			
Trade and other payables	**10**	5,991,292	4,455,281
Lease Liabilities	**13**	10,516,451	8,372,432
Total financial liabilities		16,507,743	12,827,713

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

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

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

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 the Australian Government, 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 5.

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.

	2026	2025
	$	$
Surplus $		
(+/- 1% in interest rates)	148,611	113,976

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

Refer to Note 21 for detailed disclosures regarding the fair value measurements of the Council financial assets.

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

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	2026 Carrying Amount $	2026 Fair Value $	2025 Carrying Amount $	2025 Fair Value $
Financial assets					
Cash on hand and at bank	**4,20**	15,596,154	15,596,154	14,125,956	14,125,956
Trade and other receivables	**5,20**	1,255,732	1,255,732	1,588,176	1,588,176
Total financial assets		16,851,886	16,851,886	15,714,132	15,714,132
Financial liabilities					
Trade and other payables	**10,20**	5,991,292	5,991,292	4,455,281	4,455,281
Lease Liabilities	**13,20**	10,516,451	10,516,451	8,372,432	8,372,432
Total financial liabilities		16,507,743	16,507,743	12,827,713	12,827,713

(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	2026 Carrying Amount $	2026 Fair Value $	2025 Carrying Amount $	2025 Fair Value $
Non-Financial assets					
Buildings and Structure and Site Improvements	**8**	112,500,291	112,500,291	109,200,983	109,200,983
Total non- financial assets		112,500,291	112,500,291	109,200,983	109,200,983

The Council engaged independent valuers in 2025 to conduct an independent valuation of its land, buildings and infrastructure assets. Marsh Valuation Services were engaged to undertake this valuation of the Council's property and infrastructure assets.

The valuation was completed on 16 October 2025 with the valuation date being 30 June 2025. The valuation of Council's infrastructure assets was performed by Ms.Khadhija Bembridge, BE, GradIEAust, Consultant Valuer License number 8504641 and Mr. Langley Johnston, BEMIEAust, Principal-Infrastructure License number 4365664.The valuation of Council's land and buildings, site improvements and other structures was performed by Mr. Matthew Persley, AAPI, Certified Practising Valuer, Valuer Number 4057MR and Mr. Travis Whiteman, AAPI, Certified Practising Valuer, Valuer Number 5143.

The details of the valuation and valuation methodology are disclosed at Note 8 Property, Plant and Equipment.

The Councillors have assessed the carrying values of buildings, structures and site improvements for indicators of impairment as at 30 June 2026. Based on this assessment, the Councillors consider the carrying values of these assets to be appropriate, having regard to the assets' location, current use and replacement cost.

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

Note 22 Auditor's Fees

	2026	2025
Audit of the Financial Report:	**$**	**$**
Audit Fees	40,887	50,500
	40,887	50,500

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 2019. 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.

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

NOTE 24 Revenue, Expenses And Assets By Functions
24 (a) Actual Component Results 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 and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions / Activities are provided in Note 24(b).

	Income		Expenses		Operating Surplus / (Deficit)		Grants Included in Income		Total Assets Held (Current & Non-	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
$	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Functions										
General Public Services	11,814,134	14,385,129	16,922,092	16,820,317	(5,107,958)	(2,435,188)	7,215,994	11,229,001	4,812,026	21,563,600
Public Order and Safety	811,817	1,085,508	819,054	1,034,727	(7,237)	50,781	883,045	919,463	132,911	349,680
Economic Affairs	4,821,783	7,454,444	3,019,200	25,847,633	1,802,583	(18,393,190)	2,463,785	4,219,338	1,415,335	6,527,360
Environmental Protection	2,610,099	2,608,766	617,308	502,369	1,992,791	2,106,397	104,958	-	45,293,933	17,250,880
Housing and Community Amenities	5,200,015	3,719,926	6,271,464	5,137,945	(1,071,449)	(1,418,020)	110,494	-	43,670,067	37,882,000
Health	-	-	-	200,202	0	-200,202	-	-	-	-
Recreation, Culture and Religion	3,548,006	3,431,653	1,494,843	1,637,466	2,053,163	1,794,187	4,113,462	3,356,798	20,359,602	32,054,000
Education	-	-	-	-	0	-	-	-	-	-
Social Protection	2,729,527	2,371,671	2,728,793	3,801,827	734	(1,430,156)	2,589,858	1,045,574	387,980	932,480
Total Functions	**31,535,381**	**35,057,097**	**31,872,754**	**54,982,486**	**(337,373)**	**(19,925,391)**	**17,481,596**	**20,770,174**	**116,071,854**	**116,560,000**

WEST ARNHEM REGIONAL COUNCIL
ABN:45 065 336 873
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

NOTE 24 Revenue, Expenses And Assets By Functions

24 (b) Components of Functions: Activities

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.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST ARNHEM 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 2026, 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 2026 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 2026, 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.

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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.

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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

Noel Clifford
Partner

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Darwin, Northern Territory

Dated: 5 November 2026

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WEST ARNHEM REGIONAL COUNCIL

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WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 6 NOVEMBER 2026

Agenda Reference:	**7.1**
Title:	**Closure to the Public for the Discussion of Confidential Items**
Author:	**Katharine Murray, Chief Executive Officer**

SUMMARY

Pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and regulation 52 of the *Local Government (General) Regulations 2021,* the meeting is to be closed to the public to consider confidential matters.

LEGISLATION AND POLICY

Section 99(2) of the *Local Government Act 2019*
Regulations 51 and 52 of the *Local Government (Administration) Regulations 2021*

RECOMMENDATION

THAT pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 52 of the Local Government (General) Regulations 2021 the meeting be closed to the public at {time} to consider the Confidential items of the Agenda.

ATTACHMENTS

Nil

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 6 NOVEMBER 2026

EXCLUSION OF THE PUBLIC

The information in this section of the agenda is classed as confidential under section 293(1) of the *Local Government Act 2019* and regulation 52 of the *Local Government (Administration) Regulations 2021*.

Agenda Reference:	**8.1**
Title:	**Council Member Conduct**
Author:	**Katharine Murray, Chief Executive Officer**

The report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(f). It contains information in relation to a complaint of a contravention of the code of conduct.

9 DISCLOSURE OF CONFIDENTIAL RESOLUTIONS AND RE-ADMITTANCE OF THE PUBLIC

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING FRIDAY 6 NOVEMBER 2026

RE-ADMITTANCE OF THE PUBLIC

Agenda Reference:	**9.2**
Title:	**Disclosure of Confidential Resolutions and Re-admittance of the Public**
Author:	**Katharine Murray, Chief Executive Officer**

The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(ii). It contains information that would, if publicly disclosed, be likely to: prejudice the maintenance or administration of the law.

10 MEETING DECLARED CLOSED