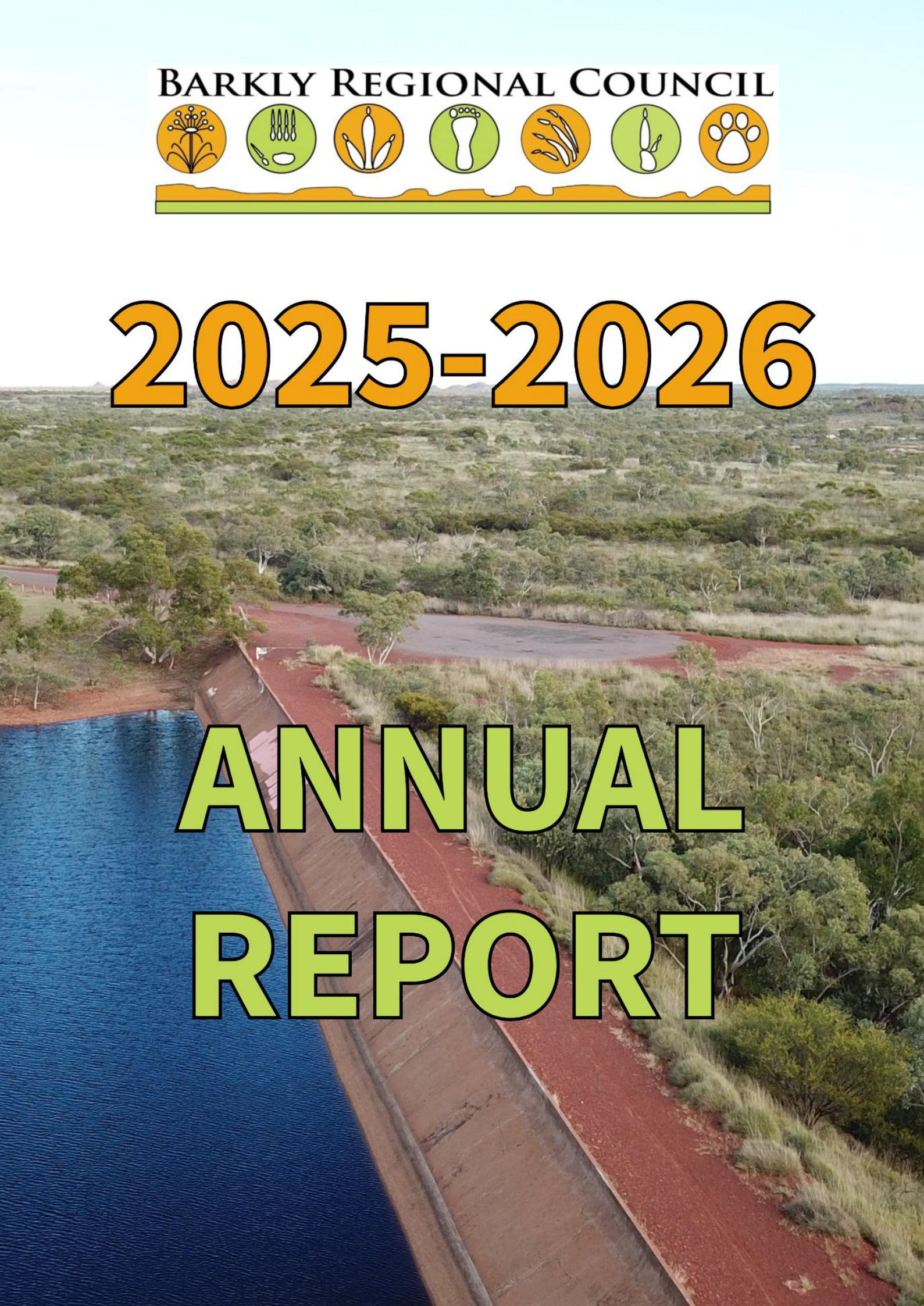
BARKLY REGIONAL COUNCIL

2025-2026

ANNUAL REPORT





This is an inhouse and low-cost production of our Annual Report

Instead of paying for a designer and printing ($30,000), we have purchased two new mowers for our municipal staff to keep our community safe and tidy.



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Message from the Mayor

It is a privilege to present the Barkly Regional Council Annual Report for 2025-2026, a year in which we continued the important work of rebuilding confidence, strengthening local leadership and setting a clearer direction for the future of our region.

When our elected Council returned in November 2024, following a period of official management, we inherited an organisation facing significant financial pressures, governance challenges and a backlog of work across our communities. We knew that restoring confidence would take time, difficult decisions and a genuine commitment to doing things differently. Most importantly, we knew that the people of the Barkly deserved a Council that listened, acted responsibly and remained accountable to the communities it serves.

This year has been about laying those foundations. We have worked to strengthen financial oversight, improve transparency, reinforce good governance and bring greater discipline to decision-making. These may not always be the most visible achievements, but they are essential to building a Council that is sustainable, trusted and capable of delivering for generations to come.

Good local government is about more than managing an organisation. It is about listening to people, understanding local priorities and making sure that decisions translate into meaningful outcomes on the ground.

Across the Barkly, that responsibility extends well beyond the streets of Tennant Creek. Our region is vast, our communities are diverse, and each has its own priorities, strengths and aspirations. From Alpurrurulam and the Alyawarra communities to Elliott, Tennant Creek and our surrounding pastoral and remote communities, our approach must recognise the realities of distance, service delivery and the importance of local knowledge.

Our Local Authorities remain central to this work. Their members bring invaluable community knowledge, cultural leadership and a clear understanding of what matters to local residents. I acknowledge the Aboriginal leaders, Traditional Owners, Elders and community representatives who continue to guide our region. Genuine community-led governance means respecting their voices, strengthening local decision-making and ensuring that our communities are active partners in shaping their own futures.

During 2025-2026, Council continued its work to improve local infrastructure and community facilities, strengthen essential services and pursue opportunities that can support local employment and economic development. We have also continued to build partnerships beyond our region, including our relationship with Mount Isa City Council, recognising the opportunities that stronger cross-border collaboration can create in tourism, freight, logistics and regional business.

I believe the Barkly must be ambitious about its future. Our location, cultural richness, people and economic potential position us to contribute significantly to the Northern Territory and Australia. But potential alone is not enough. We need coordinated investment, reliable infrastructure, housing, a capable workforce and opportunities for our young people to build meaningful futures close to home. Council will continue advocating for these priorities and working with government, industry and community partners to turn opportunities into practical outcomes.

We must also be honest about the challenges that remain. Financial pressures, ageing roads and facilities, equipment replacement, housing shortages and the cost of delivering services across such a large region will not be resolved overnight. As a regional council with a limited rate base and substantial service responsibilities, we cannot meet every need alone. Sustainable progress requires fair funding arrangements, long-term planning and a genuine partnership between local, Territory and Australian governments.

Our responsibility is to use the resources entrusted to us wisely, set clear priorities and make the strongest possible case for the investment our communities need. We must be prepared to make difficult decisions, while never losing sight of the people behind those decisions.

I am particularly proud of the resilience, generosity and community spirit that define the Barkly. From cultural celebrations and community events to the everyday work of local volunteers, businesses, service providers and community organisations, our region continues to demonstrate what can be achieved when people come together. These contributions are an important reminder that the strength of the Barkly has never rested solely in its infrastructure or its economy. It rests in its people, its culture and its enduring connection to Country.

I extend my sincere thanks to my fellow elected members for their commitment to representing their communities and working collectively in the interests of the region. I acknowledge our Local Authority members, Traditional Owners, Elders, community organisations, businesses and government partners for their continued contribution and engagement.

I also thank our CEO, Peter Harder, the executive leadership team and every Barkly Regional Council employee. Delivering services across our region takes dedication, adaptability and resilience, often under challenging circumstances. The progress made during this year reflects the hard work of staff across our organisation. I acknowledge the contributions of those who supported Council through the transition to its renewed elected leadership and the continued work of strengthening our organisation.

As Mayor, I recognise that restoring confidence is not something we can simply declare achieved. It must be earned through consistent action, honest communication and decisions that stand up to scrutiny. Our community has every right to expect these standards from us, and we must continue to hold ourselves accountable.

The Barkly is a region of extraordinary cultural strength, history and opportunity. Tennant Creek may be known as the *Heart of Gold*, but the true wealth of our region is found in the people who call it home, the knowledge carried by our First Nations communities, and the determination of residents who continue to invest their hopes in its future.

Our task is to build on that strength: to leave behind a Council that is financially responsible, ethically governed, community-led and focused on delivering lasting outcomes.

We have made progress, but our work is far from finished. I remain optimistic about what we can achieve when we work together with honesty, purpose and respect.

On behalf of Barkly Regional Council, thank you to everyone who has contributed to our region throughout 2025-2026. Together, we will continue working towards a stronger, fairer and more prosperous Barkly, where every community is heard, every culture is respected and every person has the opportunity to share in our region's future.

Sid Vashist
Mayor



Message from the CEO

The 2025–2026 financial year was one of consolidation and meaningful improvement for Barkly Regional Council. We strengthened day-to-day operations, improved budget discipline and continued to rebuild the stability, governance and community confidence needed for a sustainable Council.

A major achievement was the improvement in our financial and operational performance. Stronger financial controls, more disciplined budgeting and savings across departments have placed Council on a firmer footing. Organisational restructuring, implementation of the new enterprise agreement, improved policies and processes, and a more planned approach to replacing equipment have also strengthened the way we work. Together, these changes reflect a positive shift towards greater accountability, collaboration and service to our communities.

The election of a new Council in 2024 was an important turning point. Our elected members have continued to build their collective strength and strategic focus, bringing renewed energy to local representation and supporting sound, transparent decision-making. This provides a strong foundation for effective governance and the region's long-term success.

I particularly acknowledge the Aboriginal communities of the Barkly and our Local Authority representatives, whose knowledge, strength and cultural leadership are central to our region. Their voices and priorities continue to shape Council's work—from service delivery and local decision-making to employment and leadership pathways. Council remains committed to genuine partnerships that respect culture and Country and deliver outcomes that matter to our communities.

While the progress made this year is encouraging, we are realistic about the scale of the work ahead. Council has inherited a substantial backlog across roads, buildings and plant and equipment. This cannot be resolved in a single budget cycle. It will require clear priorities, reliable asset information, sustained investment and disciplined delivery over several years. We will continue to strengthen asset planning, seek external funding and direct available resources to the areas of greatest need, while maintaining essential services across our vast region.

None of this progress would have been possible without the dedication of our staff, who continue to deliver services with professionalism, care and resilience. On behalf of Barkly Regional Council, I sincerely thank every employee for their hard work in delivering the 2025–2026 Regional Plan and supporting our communities.

It is a privilege to lead Council's employees on behalf of our elected members. I look forward to working with councillors, Local Authority members, communities and partners on the next chapter. We have made genuine progress, but there is still a long way to go. By being honest about the challenges, disciplined in our decisions and focused on delivery, we can continue building a Council that is strong, ethical and trusted across the Barkly.

Peter Harder
CEO



Our History

In October 2006 the Northern Territory Government announced the reform of local government areas. The intention of the reform was to improve and expand the delivery of services to towns and communities across the Northern Territory by establishing eleven new super shires.

The Barkly Shire Council was created on 1st of July 2008 as were the remaining ten shires. Barkly Shire became the second largest Local Government area in Australia at 323,514km^2, after East Pilbara shire in Western Australia at 380,000km^2. Following a review of Local Government, the Northern Territory Government announced that amongst other changes the name “Shire Council” would be changed to “Regional Council” in the eight large Northern Territory Shires. Council agreed to introduce this change on the 1st of January 2014.

This marked the start of a new era for the Barkly Regional Council. The Northern Territory Government also flagged increasing the responsibility of Local Authorities, formerly known as Local Boards, in representing local communities and Towns. The name changes and the change in Local Authorities reflected a growing sophistication and acknowledgment of the developing regional responsibility of the Barkly Regional Council.

The Barkly Regional Council is divided into four wards, and is governed by a mayor and 12 Councillors:

- Alyawarr Ward (4)
- Patta Ward (5)
- Alpurrurulam Ward (1)
- Kuwarrangu Ward (2) *

*Formerly known as Yapakurlangu Ward. The new ward name was gazetted by the NT Government in 2016.

Our Wards

- Mayor – represents all of the Barkly, not just one ward.
- Alpurrurulam Ward (1 elected member)
- Alyawarr Ward (4 elected members)
- Kuwarrangu Ward (2 elected members)
- Patta Ward (5 elected members)



The Story of Our Logo

In 2008 Shire Transition Committee members worked closely together to choose from several different designs by three artists from the Papulu Apparr-Kari Aboriginal Corporation in Tennant Creek.

The logistics for creating and selecting a logo was extremely difficult simply because of the sheer size of the region, but a design called Tracks of the Barkly by Barbara Whippy using the previous smaller community councils' logos captured the spirit of the region.

For the committee members a footprint has no colour, and humanity has to be there. They felt that there were these visual tracks right across the Barkly region, which referred to a diversity of people living in the Barkly over time: Indigenous, non-Indigenous, miners, and those men and women working in the cattle industry.

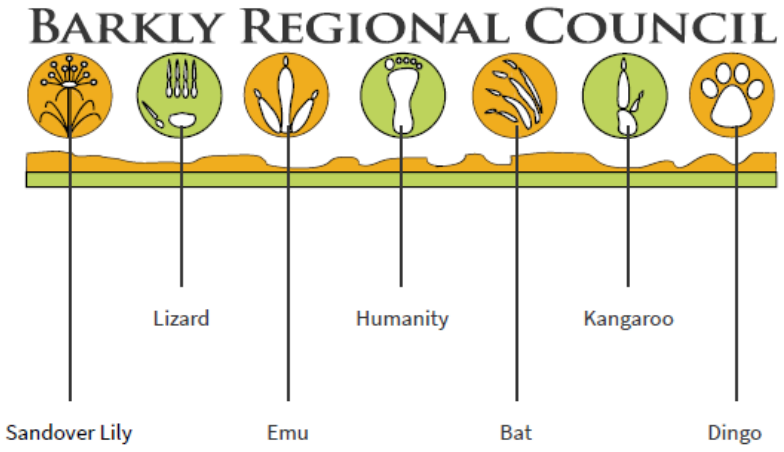
The base line for the logo is the "McDouall Ranges" north of Tennant Creek, named by John McDouall Stuart on Tuesday, 5th June 1860. This was in honour of Colonel James McDouall, of the 2nd Lifeguards, Logan and Wigtownshire.

Locally they are known as the "Honeymoon Ranges" so called by the newlyweds camping on their mining leases in the range during the 1930s gold rush.

Above, there is a row of symbols starting with the Sandover Lily which represents the Urapuntja or Utopia region, the Lizard which symbolises Nyinkka, a sacred symbol in Tennant Creek, and Emu which characterises Elliott and the surrounding region.

The footprint in the centre represents humanity – all of the people of the Barkly – with the Bat representing Alpurrurulam, Kangaroo characterising Ampilatwatja and Dingo a sacred symbol for Ali Curung.

The Tracks of the Barkly logo shows that Barkly Regional Council as represented by the Council laws are listening to the communities and to the people of this vast remote region, not only with their intellects but with their hearts.



Our Community (Statistics from 2021 Census)

- Median age of persons **27**
- Median total personal weekly income **$392.00**
- Median total family weekly income **$918.00**
- Median total household weekly income **$1392.00**
- Median weekly rent **$88.00**
- Average number of persons per bedroom **1.4**
- Average household size **4.2**

POPULATION BARKLY REGION

Total population **5006**

Indigenous population **3796**



Average

FAMILIES

- Total families **1123**
- Average per household **4.2**
- Families with children **64 average/448 total**
- Single parent families **43 average/301 total**
- Median weekly household income **$1392.00**

EMPLOYMENT*

*Numbers represent people not percentages

Total Employed **1671**

Total Unemployed **241**

Agriculture, Forestry and Fishing -	21
Mining	6
Manufacturing	3
Electricity, Gas, Water and Waste Services	13
Construction	91
Wholesale Trade	3
Retail Trade	116
Accommodation and Food Services	54
Transport, Postal and Warehousing	10
Information Media and Telecommunications	3

Financial and Insurance Services	4
Rental, Hiring and Real Estate Services	5
Professional, Scientific and Technical Services	30
Administrative and Support Services	36
Public Administration and Safety	334
Education and Training	187
Health Care and Social Assistance	313
Arts and Recreation Services	49
Other Services	40

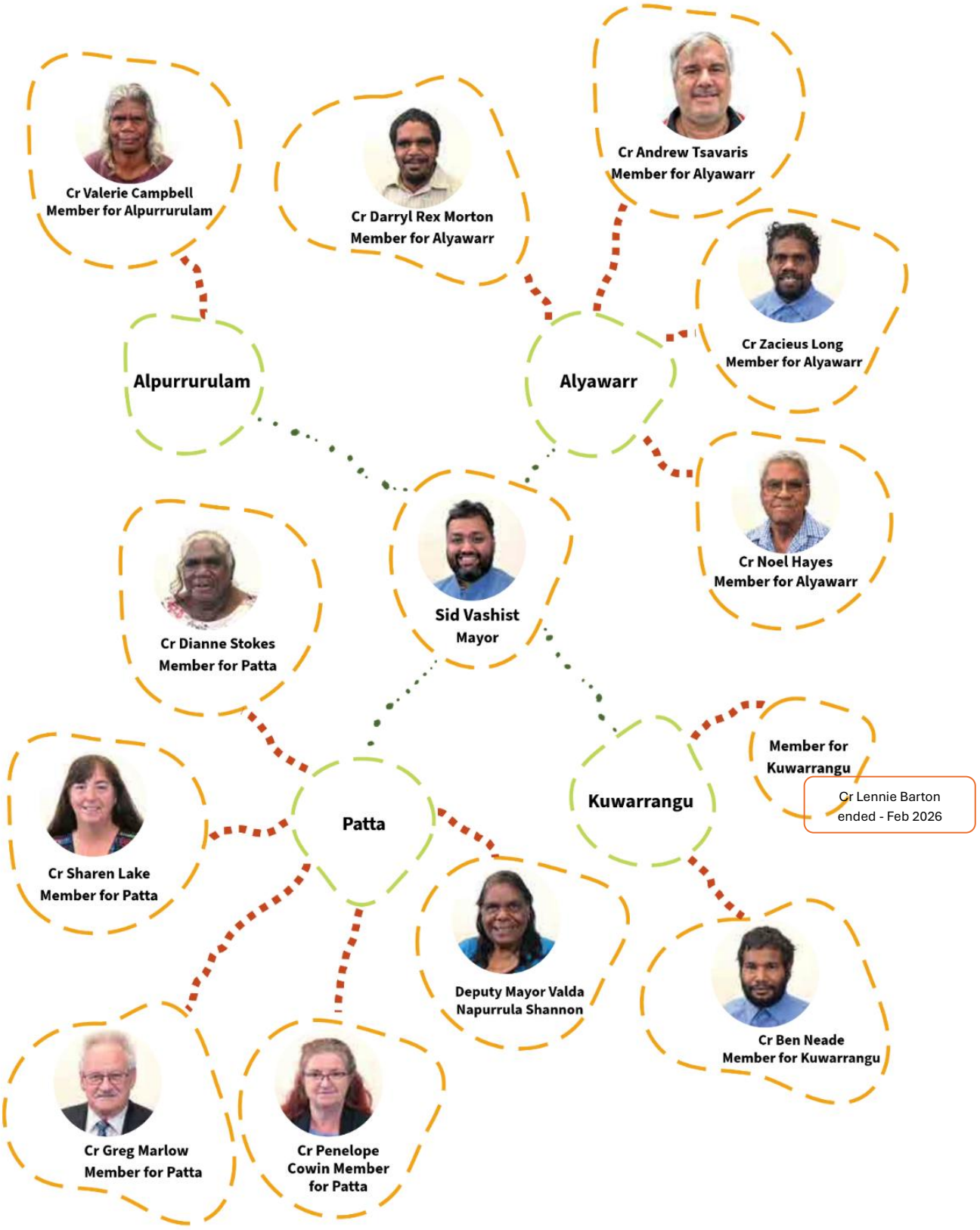

OUR
COUNCIL

Our Vision, Purpose, and Core Values

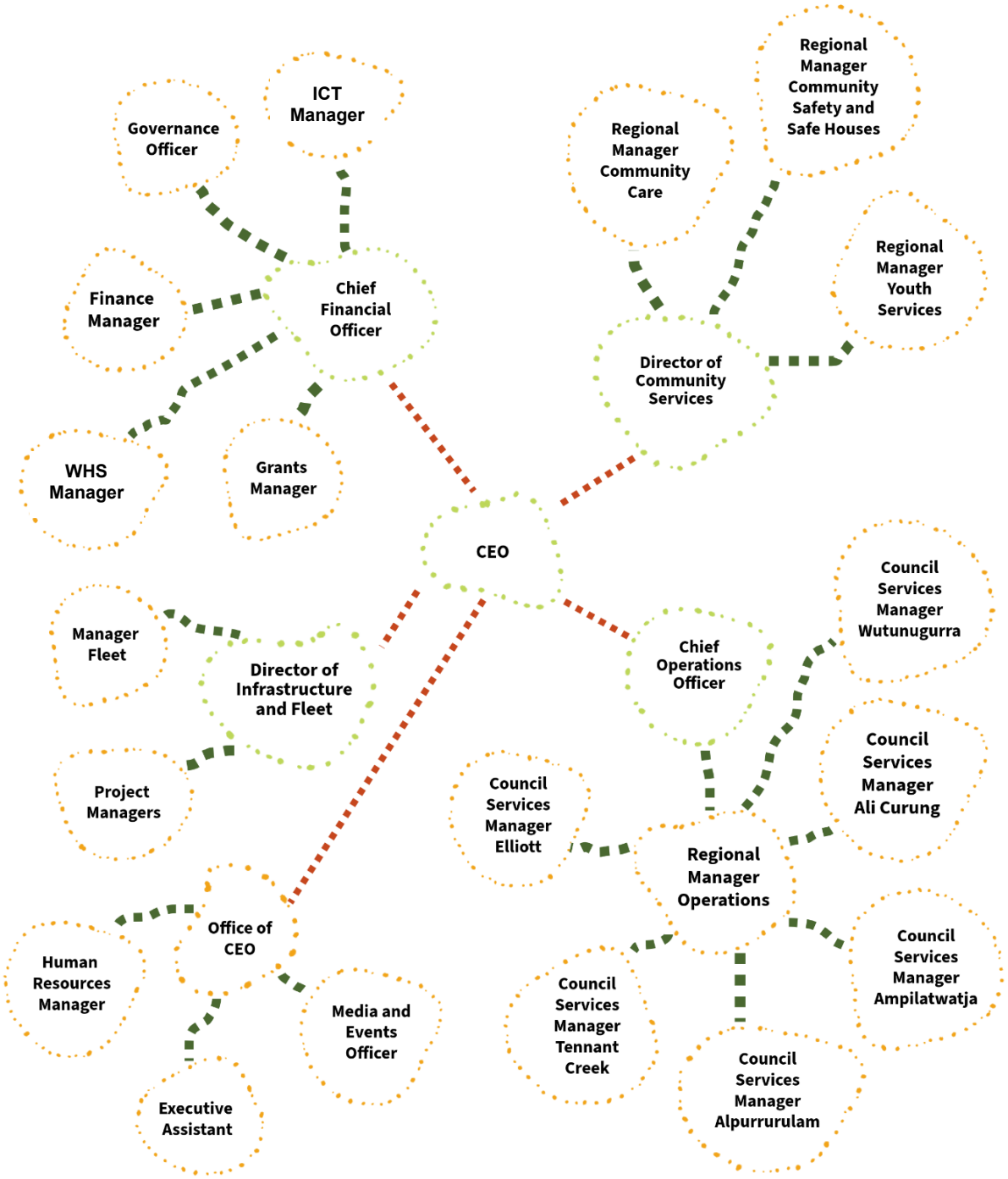
- Vision – we will strive to be an innovative and sustainable Council that listens to our communities and empowers future generations of the Barkly.
- Purpose – our commitment is to serve and support our communities by delivering strong local leadership, purposeful advocacy, and impactful services.
- Values
    - Integrity – upholding honesty and transparency in everything we do.
    - Diversity – embracing and celebrating the unique identities, traditions, and strengths of every community.
    - Empathy – understanding and valuing the needs and experiences of others.
    - Accountability – taking ownership of our actions through a commitment to BRC and our communities.
    - Service – dedicating ourselves to excellence, putting people first, and creating a positive impact.



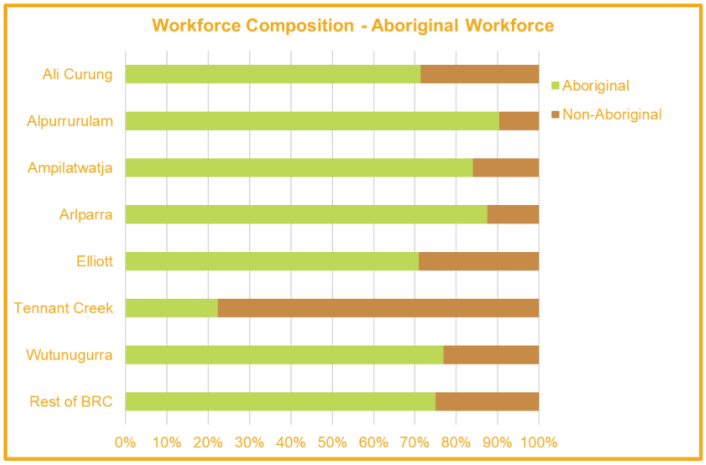
Elected Members with Wards



Operational Organisational Chart

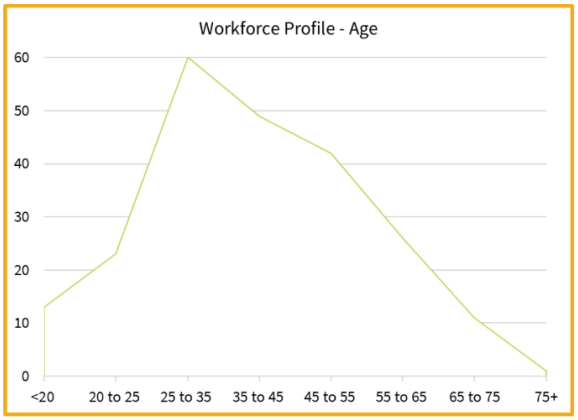


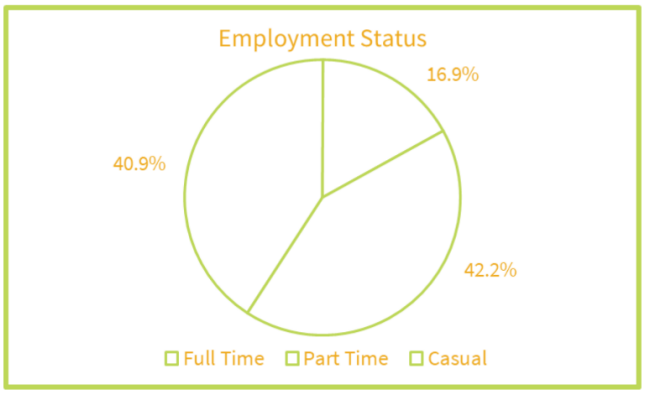
Employee Statistics



BRC BY FTE	
LOCALITY	**FTE**
Ali Curung	19.46
Alpurrurulam	12.18
Ampilatwatja	7.82
Arlparra	7.82
Elliott	19.30
Tennant Creek	94.76
Wutunugurra	11.64
Rest of BRC	5.28
Total FTE	**178.26**

NUMBER OF PEOPLE EMPLOYED		**225**
GENDER	Male	134
	Female	89
	Trans/NB	2
STATUS	Full time	92
	Part Time	38
	Casual	95





Council, Local Authority, and Committee Meetings (2025-2026)

- **July 2025**
  - Ali Curung LA (1)
  - Alpurrurulam LA (1)
  - CEO Review Committee (1)
  - Ordinary Council Meeting (1)

- **August 2025**
  - Ampilatwatja LA (1)
  - Elliott LA (1)
  - Arlparra (1) - Provisional
  - Finance Committee (1)
  - Audit and Risk Committee (1)
  - Animal Management Committee (1)

- **September 2025**
  - Alpurrurulam LA (2)
  - Ali Curung LA (2)
  - Ordinary Council Meeting (2)

- **October 2025**
  - Arlparra LA (2)
  - Ampilatwatja LA (2)
  - Tennant Creek LA (1)
  - Wutunugurra LA (1)
  - CEO Review Committee (2)
  - Finance Committee (2)
  - Audit and Risk Committee (2)
  - Special Council Meeting (1)

- **November 2025**
  - Ordinary Council Meeting (3)

- **December 2025**
  - Tennant Creek LA (2)
  - Elliott LA (2)
  - Wutunugurra LA (2)
  - Finance Committee (3)

- **January 2026**
  - Ordinary Council Meeting (4)
  - Special Council Meeting (2 and 3)

- **February 2026**
  - Ali Curung LA (3)
  - Tennant Creek LA (3)
  - Finance Committee (4)
  - Audit and Risk Committee (3)

- **March 2026**
  - Alpurrurulam LA (3)
  - Wutunugurra LA (3) - Provisional
  - Elliott LA (3)
  - Ordinary Council Meeting (5)

- **April 2026**
  - Ali Curung LA (4)
  - Ampilatwatja LA (3)
  - Arlparra LA (3)
  - Finance Committee (5)
  - Animal Management Committee (2)

- **May 2026**
  - Alpurrurulam LA (4)
  - Elliott LA (4)
  - Tennant Creek (4)
  - Ordinary Council Meeting (6)

- **June 2026**
  - Arlparra LA (4)
  - Ampilatwatja LA (4)
  - Finance Committee (6)
  - Audit and Risk Committee (4)
  - Special Council Meeting (4)

Council Meetings

  - Ordinary Council Meetings – 6
  - Special Council Meetings – 4

Local Authority Meetings

- Alpurrurulam LA Meetings – 4
- Ali Curung LA Meetings – 4
- Ampilatwatja LA Meetings – 4
- Elliott LA Meetings – 4
- Arlparra LA Meetings – 4 (Including 1 Provisional)
- Wutunugurra LA Meetings - 3 (1 Meeting Cancelled – No Quorum)



Committee Meetings

- CEO Review Committee - 2
- Finance Committee - 6
- Audit and Risk Committee – 4 (Shane Smith as independent chair)
- Animal Management Committee - 2

Our Assets



8 PLAYGROUNDS



2 SPLASH PADS



1 POOL



13 SPORTS CENTRES AND COURTS



8 OVALS



12 PARKS



1 YOUTH CENTRE



1 FITNESS CENTRE



2 LIBRARIES



523.5KMS OF ROADS



13.8KMS OF FOOTPATHS



1 CIVIC HALL



5 AGED CARE CENTRES



2 SAFE HOUSES



2 GAZETTED CEMETERIES



7 RUBBISH TIPS*

**1 licenced landfill*



1 POUND



4 PARKING LOTS

Our Services



VENUE/FACILITY HIRE



LIBRARY SERVICES***



ADMINISTRATION



PARK MAINTENANCE



YOUTH SERVICES



ROAD MAINTENANCE



COMMUNITY AIRSTRIP MAINTENANCE*



COMMUNITY SAFETY NIGHT PATROL /SAFE HOUSES*



COMMUNITY AGED CARE SERVICES*



WASTE MANAGEMENT SERVICES



ANIMAL MANAGEMENT SERVICES*



LOCAL LAWS**



CEMETERY MANAGEMENT***



FIRE PREVENTION SERVICES



COMMUNITY CENTRELINK AGENCY SERVICES*



COMMUNITY POSTAL AGENCY SERVICES*

*Some Remote Communities Only.
**Tennant Creek Only.
***Tennant Creek and Elliott Only

#Paterson Street in Tennant Creek is an NTG Road.


KEY
HIGHLIGHTS

Community Safety - Night Patrol

Community Safety / Night Patrol - Local People Keeping Communities Connected

When flooding cut roads across the Barkly, Night Patrol teams could not always rely on management being able to reach them. In many communities, the people already there simply kept going.

During the first half of 2026, Community Night Patrol operated across 10 remote Aboriginal communities, helping children and vulnerable community members, assisting people to return home safely, responding to local incidents and working alongside Police, Youth Services, Safe Houses, schools and health providers. Flooding across February, March and early April isolated several communities, but local teams continued patrols and community support wherever it was safe to do so.

The year was also about building the skills behind the service. In June, Community Safety staff joined NT Health, CAWLS, the Australian Childhood Foundation and other organisations for Preventing and Responding Together (PaRT) training in Tennant Creek. The training strengthened knowledge of trauma-informed practice, domestic and family violence responses and referral pathways.

Night Patrol is at its strongest when it combines local knowledge with practical training and strong partnerships. Throughout a difficult wet season, local staff demonstrated exactly why that presence matters.

Safe House

Safety Begins with Connection

A Safe House is there for the most serious moments — when a woman or child needs somewhere safe to go. But some of the most important work happens before or after a crisis.



During the wet season, Elliott Safe House experienced a quieter period because road closures reduced movement into and out of the community. Staff used that time to deep-clean the facility, prepare meals for future clients and hold “Lunch with the Ladies” in the park, bringing local women and service providers together in an informal and welcoming setting.

At the same time, flooding around Murray Downs resulted in families temporarily relocating to Ali Curung. The Ali Curung Safe House and surrounding

community responded during a period of increased need, with families and services supporting one another through the disruption.

These moments show that Safe Houses are more than crisis accommodation. Their effectiveness depends on trust, relationships, local Aboriginal staff and connections with women, families, Police, health, legal services and Night Patrol.

Sometimes the work is providing a safe bed. Sometimes it is sharing lunch in a park and making it easier for a woman to know where she can turn when she needs help.

Youth Services

Youth Sport & Recreation - A Place to Belong – Tennant Creek Youth Centre

For thousands of young people, the Tennant Creek Youth Centre is much more than somewhere to go after school. It is a place to see friends, have a meal, try something new and spend time with adults they know and trust. During 2025–26, YouthLinx recorded **21,389 attendances** at TCYC. Almost 70 per cent were young people aged 10–19 years, showing just how strongly the service is reaching its core youth group.



Across the year, young people moved between football, basketball, swimming and Ninja Warrior activities, music and art, cooking, yarning, movie nights, Girls' Nights, discos and school holiday programs. Just as importantly, the Centre brought organisations together. Anyinginyi Health, Julalikari Council, Wekare, CatholicCare NT, sporting bodies, NT Police and Youth Patrol were among the partners contributing activities, expertise and positive adult connections.

The numbers tell us the Centre is busy. The stronger story is that young people continue to choose to come through the door.

Community Care - When the Roads Closed, Care Continued

The 2026 wet season was a reminder of just how different aged-care delivery looks in the Barkly.

Heavy rainfall and flooding affected roads and access across remote communities in February. For Community Care staff, however, isolation did not mean older residents could simply be left to wait.

Teams carried out welfare checks, distributed emergency hampers and worked with local clinics, the Department of Health and Police to make sure vulnerable clients remained

safe. At the same time, regular services such as meals, home visits, transport, respite and social support continued with minimal disruption.

At the time, Community Care was supporting 73 older people across Ali Curung, Ampilatwatja, Arlparra, Elliott and Alpurrurulam through the CHSP and NATSIFAC programs.



For remote aged care, success is often quiet. It is a meal arriving, someone checking in after heavy rain, a lift to an appointment, or an Elder being able to remain safely at home and on community. That is the work Community Care staff continued to do when conditions were at their most difficult.

A Summer Night at the Pool

On a warm January evening, the Tennant Creek Swimming Pool became a dance floor.

Around **110 people** came through the gates for the New Year Blue Light Disco, delivered by Council in partnership with NT Police and supported by TCYC staff. There was music, dancing, competitions and prizes — and the evening finished without any incidents or disturbances.

The event captured what Council's community facilities can achieve when they work together. During February alone, the pool recorded 607 youth visits, while the Tennant Creek Gym recorded 1,777 visits and 35 new memberships

The Library was another important part of that network. It recorded 810 visits in January and 704 in February, while continuing to provide computers, Wi-Fi, learning opportunities and a welcoming community space.

Across the Library, Pool and Gym, the common theme was simple: accessible public spaces give people somewhere positive to go. They create opportunities for learning, recreation, health, family connection and, increasingly, a connected pathway for young people moving between TCYC and other Council facilities.

These are the places where community life happens

A Corporate Story

The Barkly Regional Council Information Technology Department, whilst based in Tennant Creek, services the whole of our Region, keeping us connected and maintaining our services. It is headed up by Nagaraju Kharra, as IT Manager, and with Pranith Bhumireddy, and Rezo Ahmed, providing IT support. During the year, the team has upgraded some of the video conferencing equipment, provide CCTV into 5 of the age care centres, and is currently upgrading the wi-fi infrastructure in Elliott township.



Our Finance team comprises a group of 5 staff based out of the Tennant Creek Office, and payroll remotely out of Melbourne.

Finance Team

Finance services all of the Barkly Region. The team is then headed up by Finance Manager, Sunil Neupane. New Finance Software has been chosen and the project underway with "go live" end of October 2026.

A Work Health and Safety Manager, Rod Fraser was recruited and commenced in December 2025. This is a vital position for Council. Rod has been busy since commencement. This has included on site visits to our Barkly communities from June 2026, after the heavy rain season concluded and road access regained.



Grants is managed remotely with a Grants Manager based in Victoria. This is responsible for all aspects of grants application reporting acquittal, as well as proactively seeking new opportunities, including from the annual Regional Plan.

Governance has a full-time Governance Coordinator; Ram was commenced during the financial year. The quality of the papers submitted through Council Meetings, Committees and Local Authorities has improved, as has the disciplines in place thanks to additional assistance from Peter, our CEO. Peter has come to Council as CEO and also with a wealth of prior experience in the Governance area.

David Glover – CFO

Infrastructure Highlights

During the financial year, Barkly Regional Council's Infrastructure team delivered projects that improved public facilities and community spaces in Tennant Creek and our remote communities. The team consists of two Project Managers and two Coordinators, bringing strong qualifications and experience to the planning and delivery of Council projects.



Basketball shed – Alpurrurulam

A new basketball shed was constructed in Alpurrurulam, providing much-needed shade over the court. Previously, hot weather limited the use of this space. The new shed gives children and other community members a more comfortable place to play basketball and take part in other activities.



Chilled drinking water – Tennant Creek

Five refrigerated water bubblers were installed at various locations across Tennant Creek. These provide free chilled drinking water throughout the year, helping residents and visitors stay hydrated, particularly during the hot weather.

Solar lighting – Ampilatwatja

Ten solar lights were installed in Ampilatwatja to brighten areas identified as poorly lit. The lights have improved visibility after dark and made these spaces easier to use. Community feedback has been very positive, highlighting the value of this improvement.

New public toilets – Tennant Creek

Council constructed an additional public toilet facility in Tennant Creek, expanding access beyond the existing toilets at the oval. The new facility includes unisex toilets and access for people with disability, providing a convenient and accessible service for residents and visitors.


OUR
PERFORMANCE

During the 2025-2026 financial year the Council identified five key goals around which its annual activities were shaped:

- Our Communities – Deliver sustainable services that meet the needs of the community.
- Our Employees - Become an employer of choice within the Barkly region.
- Strong Relationships - Sustain high levels of stakeholder engagement.
- Regional Growth - Create opportunities for Economic Development and Growth.
- Good Governance - Provide effective leadership and good governance.
- Our Assets - Maintain quality facilities, infrastructure, and fleet.

The following pages showcase our achievements in executing the strategic plan and assures the community and stakeholders that Council are actively working towards our established goals.

Goal - Our Communities **Deliver sustainable services that meet the needs of the community**

Objective	**Outcomes**
1.1 Review and appraise Council's service delivery annually across all core and ancillary services.	Detailed operational reports provided to Council and Local Authorities.
Activities	***Status***
• Landfill operations • Kerbside collection • Animal Management	

Objective	**Outcomes**
1.2 Compile disaster management strategies that maximises community preparedness for disaster events.	Detailed Disaster Management Ready Plans for each community.
Activities	***Status***
• Participated in LEC and review of Plans	

Objective	**Outcomes**
1.3 Deliver structured recreational and diversional activities in all communities that promote health and wellbeing and supports community safety.	Meet required service delivery standards as per funding agreements.
Activities	***Status***
• Grant funded programs operating by BRC across the Barkly. • Standing item at all LA meetings. • Working with NT Health and NIAA	

Objective	Outcomes
1.4 Ensure all services are appropriately resourced and are financially sustainable.	Budgets are succinct to the needs of service delivery and accurately reported to Council.
Activities	***Status***
• Ongoing meetings with funding partners to align funding to agreed service levels. • Procured new financial software	

Objective	Outcomes
1.5 Provide succinct support for our aging community members.	Meet required service delivery standards as per funding agreements, quality and safety guidelines, and Aged Care reforms.
Activities	***Status***
• Social Media posts created. • Meetings held • Funding for current and additional • Programs requested.	

Goal - Our Employees **Become an employer of choice within the Barkly region**

Objective	***Outcomes***
2.1 Create an innovative work culture that listens to all employees and provides a platform for feedback.	Conduct annual staff survey and identify areas for improvement and implement initiatives.
Activities	***Status***
• Annual Staff Survey • Retention & Recognition Policy adopted	

Objective	***Outcomes***
2.2 Create a training continuum that supports the needs of the business and provides professional development opportunities for all staff.	Create a training framework including training needs analysis and an annual training performance management plan.
Activities	***Status***
• While there has been some focus on training an overall structure and process has not yet been fully develop nor has suitable affordable software been identified.	

Objective	*Outcomes*
2.3 Review organisational structures and position descriptions to ensure council has a fit for purpose workforce.	Annual classification review against Enterprise Agreement in conjunction with budgets.
Activities	***Status***
• Positions reviewed and reclassifications undertaken. • Operational need assessed against funding levels and operational requirements.	

Objective	*Outcomes*
2.4 Improve attraction, retention, and motivation of staff.	Create a rewards and recognition program that promotes personnel achievements and milestones.
Activities	***Status***
• New reward, recognition and recruitment policies adopted and implemented. • Annual staff survey ongoing.	

Objective	*Outcomes*
2.5 Develop a detailed employee induction package that offers a holistic view of all operations.	Create Cultural Awareness training, and corporate training video modules.
Activities	***Status***
• We were unable to resource or prioritise this during the financial year. • Current induction system ongoing.	

Goal - Strong Relationships
Sustain high levels of stakeholder engagement

Objective	*Outcomes*
3.1 Establish a BRC monthly newsletter for communities, and a monthly staff communique.	Establish a BRC monthly newsletter for communities, and a monthly staff communique.
Activities	***Status***
• Poster prepared for each community following LA Meetings. • Communication strategy being developed. • Staff meetings and follow-up summary briefs implemented to ensure information flows to all staff.	

Objective	*Outcomes*
3.2 Ensure that Local Authorities are involved in the regional planning and the community decision making process.	Establish a strategic planning model for BRC and 6 Local Authority Meetings per year.
Activities	***Status***
• LA's were consulted on Regional Plan • Ongoing consultation on issues affecting communities at each LA Meeting	

Objective	*Outcomes*
3.3 Create enduring partnerships with Territory and Federal Governments.	Securing ongoing support and collaboration for BRC initiatives.
Activities	***Status***
• Deal projects progressed • Funded programs reviewed	

Objective	*Outcomes*
3.4 Ensure all stakeholders are provided the opportunity to offer feedback to ensure council continually improves.	Create mechanisms for community feedback and report to Council.
Activities	***Status***
• Online feedback available • Community Yarn included in LA Agenda	

Objective	*Outcomes*
3.5 Create an innovative platform for council Q&A.	Create a forum for community members to liaise with elected members and ELT.
Activities	***Status***
• Procured software to test.	

Goal - Regional Growth **Create opportunities for Economic Development and Growth**

Objective	*Outcomes*
4.1 Advocate for natural resources and agriculture development.	Create a Barkly prospectus.
Activities	***Status***
• Unable to commit the required resources to fully implement this objective. Looking towards partners to do it.	

Objective	*Outcomes*
4.2 Council to continually promote Barkly's significant cultural and geographical uniqueness to support tourism campaigns.	Collaborate with tourism partners to promote and support Barkly events.
Activities	***Status***
• Dark Sky Sanctuary approved. • Mayor on TCA board. • Planning started for 2028 Eclipse.	

Objective	*Outcomes*
4.3 Council to investigate initiatives to promote economic advancement and growth of the region.	Creating an environment for stakeholders to connect and collaborate on opportunities within the Barkly region.
Activities	***Status***
• Participated in working groups • Worked closely with businesses	

Objective	*Outcomes*
4.4 Council to explore opportunities to develop properties in conjunction with key stakeholders.	Identify BRC properties for further development.
Activities	***Status***
• Work has started with various stakeholders	

Objective	*Outcomes*
4.5 Identify opportunities to hold/develop major events for the region.	Work with stakeholders to bring major events to the Barkly region.
Activities	***Status***
• Focus on the 2028 Eclipse and Barkly opportunities	

Goal - Good Governance **Provide effective leadership and good governance**

Objective	*Outcomes*
5.1 Council creates an environment for best practice by creating internal review committees.	Work towards ISO accreditation in governance.
Activities	***Status***
• Governance review started • Reviewed agendas & registers	

Objective	*Outcomes*
5.2 Prepare a long-term Financial Plan to ensure council's ongoing financial sustainability.	Conduct an annual review of BRC long-term financial plan.
Activities	***Status***
• Financial plan adopted as part of Regional Plan • New software procured	

Objective	*Outcomes*
5.3 Create a records management system that is user friendly.	Review and implement system improvements to current records management system.
Activities	***Status***
• Email/call record system for Reception • SharePoint record system created for Executive Services	

Objective	*Outcomes*
5.4 Council to conduct a complete review of all IT Policies and Procedures.	Review existing policies and create procedures and supporting documentation.
Activities	***Status***
• Signed off on a BCP • Signed off on a cyber security policy • Reviewed key policies	

Objective	*Outcomes*
5.5 Council to conduct a complete review of its By-Laws.	Embed new By-Laws to empower Local Laws Officers.
Activities	***Status***
• Review undertaken • List to repeal created • Animal By-Law review started •	

Goal - Our Assets **Maintain quality facilities, infrastructure, and fleet**

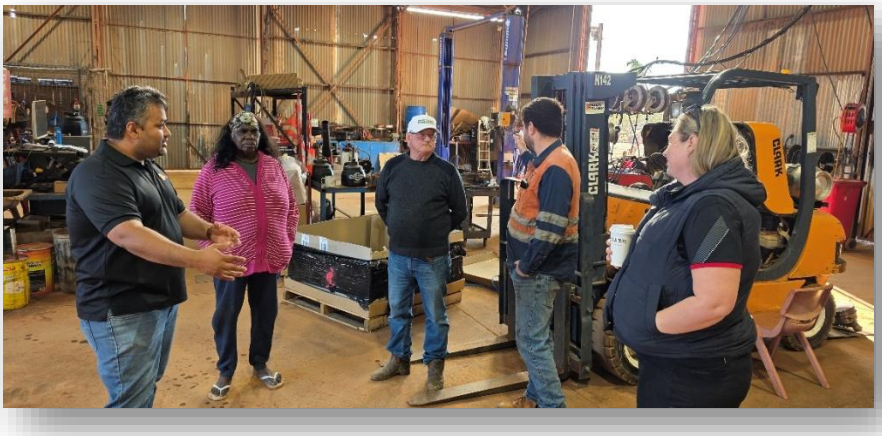
Objective	**Outcomes**
6.1 Develop a plan to maintain/upgrade key facilities across all communities.	Facilities safe for use and fit for purpose.
Activities	***Status***
• Financial plan implemented so funds can be allocated to CapEx.	

Objective	Outcomes
6.2 Conduct an annual audit on roads, pathways and drainage networks.	Roads and pathways safe for use and meet contemporary standards.
Activities	***Status***
• Road audit undertaken	

Objective	Outcomes
6.3 Develop long-term Cemetery management plan	Status of Cemetery Management Plan.
Activities	***Status***
• Grants applied for • Committee meetings held	

Objective	Outcomes
6.4 Conduct an annual review of all fleet vehicles	Implement a 10 year fleet management plan in line with budget.
Activities	***Status***
• Old equipment sold at auction • Procuring key items to lower fleet age and maintenance backlogs	

Objective	Outcomes
6.5 Develop a waste management strategy for all communities.	Execute a Waste Management Strategy in accordance with contemporary Australian standards.
Activities	***Status***
• Clean community positions created • Landfill plans in development	




FINANCIAL
REPORT

Comparison of Actual Performance against Budget

Table 1.1 Income and Expenditure Statement

Barkly Regional Council	2025-26 Original Budget	2025-26 Final Budget	2025-26 Actual Result	Variation Between Final Budget and Actuals
OPERATING INCOME				
Rates	4,671,146	4,929,506	4,118,732	-810,774
Charges	1,434,501	1,434,501	1,594,491	159,990
Fees and Charges	704,073	556,797	528,570	-28,227
Operating Grants and Subsidies	18,054,412	18,993,824	20,508,320	1,514,496
Interest / Investment Income	57,000	40,000	31,052	-8,948
Commercial and Other Income	1,002,000	1,051,458	2,702,121	1,650,663
TOTAL OPERATING INCOME	**25,923,132**	**27,006,086**	**29,483,286**	**2,477,200**
Less				
OPERATING EXPENDITURE				
Employee Expenses	17,717,446	16,118,657	15,073,318	-1,045,339
Materials and Contracts	7,384,113	8,223,049	8,695,542	472,493
Elected Member Allowances	573,440	573,440	630,638	57,198
Elected Member Expenses	129,121	129,121	53,955	-75,166
Council Committee & LA Allowances	84,350	39,789	40,210	421
Council Committee & LA Expenses	9,662	4,442	2,048	-2,394
Depreciation, Amortisation and Impairment	4,480,000	4,592,000	4,898,042	306,042
Interest Expenses (ROU assets)	-	-	124,478	124,478
Other Expenses	25,000	16,623	725,228	708,605
TOTAL OPERATING EXPENDITURE	30,403,132	29,697,121	30,243,459	546,338
OPERATING SURPLUS / DEFICIT	**-4,480,000**	**-2,691,035**	**-760,173**	**1,930,862**

Table 1.2 Annual Operating Position

Barkly Regional Council	2025-26 Original Budget	2025-26 Final Budget	2025-26 Actual Result	Variation Between Final Budget and Actuals
OPERATING SURPLUS / DEFICIT	-4,480,000	-2,791,035	-760,173	2,030,862
Remove **NON-CASH ITEMS**				
Less Non-Cash Income				
Add Back Non-Cash Expenses	4,480,000	4,592,000	4,898,042	306,042
TOTAL NON-CASH ITEMS	4,480,000	4,592,000	4,898,042	306,042
Less **ADDITIONAL OUTFLOWS**				
Capital Expenditure - Tied Grants	2,734,036	3,660,255	2,088,542	-1,571,713
Capital Expenditure - Untied Funds	-	1,800,965	236,168	-1,564,797
Borrowing Repayments (Principal Only)	-	-	-	-
Transfers to Reserves	-	-	-	-
Other Outflows	-	-	-	-
TOTAL ADDITIONAL OUTFLOWS	2,734,036	5,461,220	2,324,710	-3,136,510
Add **ADDITIONAL INFLOWS**				
Capital Grants Income (inc. untied funds)	1,949,480	1,763,330	1,569,356	-193,974
Prior Year Carry Forward Tied Funding	784,556	1,896,925	755,354	-1,141,571
Other Inflow of Funds	-	-	-	-
Transfers from Reserves	-	-	-	-
TOTAL ADDITIONAL INFLOWS	2,734,036	3,660,255	2,324,710	-1,335,545
NET OPERATING POSITION	**-**	**-**	**4,137,869**	**4,137,869**

Reasons for material variations between the Final Budget and Actual Performance

In the revised budget, within the Additional Outflows Council has been able to introduce capital expenditure utilising untied funds, made available through increased controls over expenditure and revenues.

Total Expenditure for Each Council Committee and Local Authority

Table 3.1 - Local Authority Expenditure

Barkly Regional Council for the year ended 30 June 2026	Committee & LA Allowances	Committee & LA Expenses	Total
Region	2,110	-	2,110
Tennant Creek	5,800	250	6,050
Ali Curung	6,500	372	6,872
Alpurrurulam	10,400	-	10,400
Arlparra	4,000	91	4,091
Ampilatwatja	6,900	804	7,704
Wutunugurra	2,900	-	2,900
Elliott	1,600	531	2,131
Total	**40,210**	**2,048**	**42,258**

Audited Financial Statements

A copy of the Audited Financial Statements is provided on the following pages.

BARKLY REGIONAL COUNCIL

ABN: 32 171 281 456

FINANCIAL REPORT FOR THE YEAR ENDED

30 JUNE 2026

BARKLY REGIONAL COUNCIL

ABN: 32 171 281 456

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

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BARKLY REGIONAL COUNCIL

ABN: 32 171 281 456

CHIEF EXECUTIVE OFFICER CERTIFICATE

FOR THE YEAR ENDED 30 JUNE 2026

I, Peter Harder, the Chief Executive Officer of the Barkly 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: 4th 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 BARKLY 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 Local Government (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: 4 November 2026

Advisory. Tax. Audit.

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BARKLY REGIONAL COUNCIL
ABN: 32 171 281 456
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026	2025
		$	$
INCOME			
Grants and contributions	**2A**	20,508,320	22,740,469
Rates and annual charges	**2B**	5,713,223	5,317,839
Other (losses)/ gains	**2C**	-	-
Investment income	**2D**	31,052	18,676
User charges and fees	**2E**	3,230,691	3,017,637
TOTAL INCOME		29,483,286	31,094,621
EXPENSES			
Depreciation	**3A**	4,898,042	4,591,977
Employee Cost	**3B**	15,096,979	15,577,780
Other operating expenses	**3C**	10,248,438	12,456,328
TOTAL EXPENSES		30,243,459	32,626,085
OPERATIONAL LOSS		**(760,173)**	**(1,531,464)**
OTHER COMPREHENSIVE INCOME		-	-
TOTAL OTHER COMPREHENSIVE INCOME		**(760,173)**	**(1,531,464)**
TOTAL COMPREHENSIVE LOSS		**(760,173)**	**(1,531,464)**

The accompanying notes form part of these financial statements.

BARKLY REGIONAL COUNCIL
ABN: 32 171 281 456
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	4	12,118,497	6,598,662
Trade and Other Receivables	5	2,889,299	2,691,300
Inventory	6	84,237	91,212
TOTAL CURRENT ASSETS		**15,092,033**	**9,381,174**
NON-CURRENT ASSETS			
Property, Plant and Equipment	7	49,844,687	54,122,001
Right of Use Assets	8	1,812,474	-
TOTAL NON-CURRENT ASSETS		**51,657,161**	**54,122,001**
TOTAL ASSETS		**66,749,194**	**63,503,175**
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	9	949,570	812,877
Contract liabilities	10	6,087,063	4,243,259
Employee Provisions	11	1,456,334	1,356,894
Lease Liabilities	12	470,962	-
TOTAL CURRENT LIABILITIES		**8,963,929**	**6,413,030**
NON-CURRENT LIABILITIES			
Employee Provisions	11	222,717	175,520
Lease Liabilities	12	1,408,096	-
TOTAL NON-CURRENT LIABILITIES		**1,630,813**	**175,520**
TOTAL LIABILITIES		**10,594,742**	**6,588,550**
NET ASSETS		**56,154,452**	**56,914,625**
EQUITY			
Retained Earnings		10,421,251	11,181,424
Reserves	13	45,733,201	45,733,201
TOTAL EQUITY		**56,154,452**	**56,914,625**

The accompanying notes form part of these financial statements.

BARKLY REGIONAL COUNCIL
ABN: 32 171 281 456
STATEMENT OF WORKING CAPITAL
AS AT 30 JUNE 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	4	12,118,497	6,598,662
Trade and Other Receivables	5	2,889,299	2,691,300
Inventory	6	84,237	91,212
TOTAL CURRENT ASSETS		**15,092,033**	**9,381,174**
Less:			
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	9	949,570	812,877
Contract liabilities	10	6,087,063	4,243,259
Employee Provisions	11	1,456,334	1,356,894
Lease Liabilities	12	470,962	-
TOTAL CURRENT LIABILITIES		**8,963,929**	**6,413,030**
NET CURRENT ASSETS (LIABILITIES)		**6,128,104**	**2,968,144**
CURRENT RATIO		**1.68**	**1.46**

The accompanying notes form part of these financial statements.

BARKLY REGIONAL COUNCIL
ABN: 32 171 281 456
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	Note	Retained Earnings	Assets Revaluation Reserve	Total Equity
		$	$	$
Balance at 1 July 2024		12,712,888	45,733,201	58,446,089
Comprehensive income:				
Loss for the year		(1,531,464)	-	(1,531,464)
Other comprehensive income (loss) for the year		-	-	-
Total comprehensive income (loss) attributable to Members of the entity for the year		(1,531,464)	-	(1,531,464)
Balance at 30 June 2025		**11,181,424**	**45,733,201**	**56,914,625**
Balance at 1 July 2025		11,181,424	45,733,201	56,914,625
Comprehensive income:				
Loss for the year		(760,173)	-	(760,173)
Other comprehensive income (loss) for the year		-	-	-
Total comprehensive income (loss) attributable to Members of the entity for the year		(760,173)	-	(760,173)
Balance at 30 June 2026		**10,421,251**	**45,733,201**	**56,154,452**

The accompanying notes form part of these financial statements.

BARKLY REGIONAL COUNCIL
ABN: 32 171 281 456
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		8,198,265	7,260,000
Grants and contributions receipts		22,352,124	21,841,662
Payments to suppliers and employees		(24,361,754)	(26,992,000)
Interest received		31,052	19,000
Net cash provided by operating activities	**15**	**6,219,687**	**2,128,662**
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposals of property, plant and equipment		152,712	37,000
Payment for property, plant and equipment		(236,000)	(120,000)
Net cash used in investing activities		**(83,288)**	**(83,000)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments for lease liabilities		(616,564)	-
Net cash (used in) financing activities		**(616,564)**	**-**
Net increase in cash held		5,519,835	2,045,662
Cash and cash equivalents at beginning of the financial year		6,598,662	4,553,000
Cash and cash equivalents at end of the financial year	**4, 15**	**12,118,497**	**6,598,662**

The accompanying notes form part of these financial statements.

Note 1 Material Accounting Policy Information

The financial statements cover Barkly Regional Council as an individual entity, incorporated and domiciled in Australia. Barkly 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 29 October 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.

Note 1 Material Accounting Policy Information (Cont.)

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

Operating Grants

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

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

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

Capital Grant

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

Rates

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

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

Uncollected rates are recognised as receivables.

Contributed Assets

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

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

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

Interest Income

Interest income is recognised using the effective interest method.

Donations and Bequests

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

Income from Sale of Goods

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

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

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

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

Note 1 Material Accounting Policy Information (Cont.)

(b) Property, Plant and Equipment

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

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

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

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

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

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

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

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

Depreciation

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

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

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

Note 1 Material Accounting Policy Information (Cont.)

(c) Leases

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

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

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

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

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

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

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

(d) Right of Use Assets

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

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

(e) Impairment of Financial Assets

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

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- contract assets (eg amount due from customers under contracts).

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

- the simplified approach.

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

This approach is applicable to:

- trade receivables; and
- lease receivables.

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

Note 1 Material Accounting Policy Information (Cont.)

(e) Impairment of Financial Assets (Cont.)

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

(f) Impairment of Non Financial Assets

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

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

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

(g) Employee Benefits

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

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

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

The Council's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least twelve months after the reporting date, in which case the obligations are presented as current liabilities. The 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 period 1 July 2025 to 30 June 2026 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.

Note 1 Material Accounting Policy Information (Cont.)

(i) Trade and Other receivables

Trade and other receivables include amounts due from clients for fees and goods and services provided, from donors and any outstanding grant receipts. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for measurement. Refer to Note 1(e) for further discussions on the determination of impairment losses.

(j) Goods and Services Tax (GST)

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

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

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

(k) Income Tax

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

(l) Trade and Other Payables

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

(m) Contract Liabilities

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

(n) Provisions

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

(o) Comparative Figures

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

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

Council's land, buildings, structures and site improvements, and plant and equipment were last independently revalued at fair value as at 30 June 2023 by AssetVal Pty Ltd. Subsequent additions to these asset classes are recognised at cost.

The valuations were undertaken using appropriate valuation methodologies, including market-based approaches and current replacement cost methodologies, having regard to the nature of the assets being valued. Assets are carried at fair value less accumulated depreciation and impairment, where applicable.

Council assets are held primarily for the provision of services to the community. Accordingly, the current use of these assets is considered to represent their highest and best use.

No comprehensive revaluation of property, plant and equipment was undertaken during the year ended 30 June 2026. The carrying values at 30 June 2026 are based on the independent valuation performed by AssetVal Pty Ltd as at 30 June 2023, adjusted for additions, disposals, transfers and depreciation recognised since the valuation date.

(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 $805,594 (2025: $244,509).

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. Significant funding agreements currently in place include the Night Patrol Program (funded through to 2028, with total funding of approximately $15 million), RJED (2025-2028, approximately $2.2 million), TCYC (2023-2028, approximately $2.7 million), the Specialist Domestic and Family Violence Program - Barkly Region (funded through to 2028, approximately $878,000), Public Library Funding (2023-2028, approximately $800,000) and the Free to Air Television Program (funded through to 2029, approximately $190,000). 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.

(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.

Note 2 Revenue and Other Income

The majority of Barkly 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**		**$**	**$**
	NT Government Grants		12,648,244	12,186,987
	Commonwealth Government Grants		9,539,743	9,740,785
	Grant Income - Other		13,091	632,682
			22,201,078	22,560,454
	Less movement:			
	Grant Income brought forward (carried forward) - net		(1,692,758)	180,015
	Total Grant and Contributions		**20,508,320**	**22,740,469**
2B	**Rates and annual charges**			
	Rates - General		4,118,732	3,891,542
	Animal Management Levy		129,349	-
	Annual Charge - Waste Collection		1,465,142	1,426,297
	Total Rates and annual charges		**5,713,223**	**5,317,839**
2C	**Other (losses)/ gains**			
	Gain on disposal of assets		-	-
	Total Other (losses)/ gains		**-**	**-**
2D	**Investment income**			
	Interest income		31,052	18,676
	Total Investment income		**31,052**	**18,676**
2E	**User charges and fees:**			
	Income Other		1,189,607	1,234,343
	Interest On Overdue Rates		406,576	183,792
	Admission Fees		121,994	100,617
	Agency Income		541,353	538,569
	Contribution - Service User		339,630	597,436
	Private works - Contract		267,867	138,788
	Rent and Leases - Property		212,917	224,092
	Proceeds From Insurance		150,747	-
	Total User charges and fees		**3,230,691**	**3,017,637**

Note 3	Expenses	2026 $	2025 $
3A	**Depreciation Expense**		
	Depreciation Expense - Right-of-Use Asset	558,670	-
	Depreciation Expense - Buildings	3,352,946	3,420,296
	Depreciation Expense - Other Assets	986,426	1,171,681
	Total Depreciation Expense	**4,898,042**	**4,591,977**
3B	**Employee Cost**		
	Salaries and Wages	11,377,525	12,046,478
	Other Leave Expense	1,843,154	1,773,042
	Superannuation	1,492,249	1,449,470
	Councillors Electoral Allowances	384,051	308,790
	Total Employee Cost	**15,096,979**	**15,577,780**
3C	**Other operating expenses**		
	Client Costs - Meals	3,966	5,511
	Councillors Expenses	153,411	184,453
	Bank Fees - Credit card fees	12,327	23,075
	Contract Fees	1,213,493	1,525,819
	Contract Fees- Audit	97,793	13,000
	Information Communication Technology	855,135	673,115
	Insurance Expenses - Catastrophe	1,381,458	871,492
	Legal Fees and Charges	24,273	144,793
	Material Expenses	1,325,025	1,676,647
	Plant and Vehicle	1,295,044	1,231,732
	Property - Costs	2,136,118	3,227,193
	Recruitment Costs	180,497	156,251
	Staff Expenses	369,282	721,160
	Grants Returned to Funding Body	126,619	1,427,610
	Provision for Doubtful Debts	561,086	(71,135)
	Loss on Disposal of Surplus Assets	21,230	23,773
	Interest - Right to Use Asset	124,478	-
	Other Expenses	367,203	621,839
	Total Operating Expense	**10,248,438**	**12,456,328**

Note 4	Cash on Hand and at Bank	Note	2026 $	2025 $
	CURRENT			
	Term Deposit		1,500,000	-
	Cash at Bank		10,618,497	6,598,662
	Total Cash on Hand and at Bank		**12,118,497**	**6,598,662**
	Restricted cash and cash equivalents summary			
	Purpose			
	External restrictions			
	Included in liabilities			
	Contract liabilities and Revenue in advance	**10**	6,087,063	4,243,259
	Total external restrictions		6,087,063	4,243,259
	Internal restrictions			
	Included in liabilities Employee Leave Provisions current		1,456,334	1,356,894
	Total internal restrictions		1,456,334	1,356,894
	Total unrestricted		4,575,100	998,509
	Total Cash on hand and at bank	**15(a), 19**	12,118,497	6,598,662

Note 5	Trade and Other Receivables		
	CURRENT		
	Receivables :		
	Accounts Receivable	367,630	484,209
	Rates Receivables - General	2,969,483	2,223,248
	Total trade receivables	3,337,113	2,707,457
	Less: Provision for impairment of receivables	(805,594)	(244,509)
	Total trade receivables	2,531,519	2,462,948
	Other Receivables :		
	Receivable - Other	266,999	170,305
	ATO Receivables - GST and FBT(Net)	90,781	58,047
	Total Other receivables	357,780	228,352
	Total current trade and other receivables **19**	2,889,299	2,691,300

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	83,439	164,386
	Past due 31-60 days	44,813	16,970
	Past due 61-90 days	2,584	5,825
	Past due 91+ days	3,206,278	2,520,276
	Total	3,337,113	2,707,457
	Movement in provision for impairment of receivables		
	Balance at beginning of the year	244,509	316,000
	Provision utilised during year and or recovered	561,085	(71,491)
	Balance at the end of the year	805,594	244,509

Note 6	Inventory		
	CURRENT		
	Inventory - Fuel at cost	84,237	91,212
	Total Inventory	84,237	91,212

All Inventories are expected to be either sold or utilised within 12 months

Note 7 Property, Plant and Equipment	Note	2026 $	2025 $
NON CURRENT			
Land and Buildings, Structures and site improvements:			
Land:			
At independent valuation 2023		4,111,000	4,111,000
Total Land		**4,111,000**	**4,111,000**
Buildings, Structures and site improvements:			
At independent valuation 2023		46,195,610	46,195,610
At Cost		124,642	124,642
		46,320,252	46,320,252
Less Accumulated depreciation		(10,158,091)	(6,805,145)
Total Buildings		**36,162,161**	**39,515,107**
Total Land and Buildings, Structures and site improvements	**20**	**40,273,161**	**43,626,107**
Plant and Equipment:			
At independent valuation 2023		11,704,669	11,919,470
At Cost		1,030,875	1,030,875
		12,735,544	12,950,345
Less Accumulated depreciation		(3,520,291)	(2,574,724)
Total Plant and Equipment		**9,215,253**	**10,375,621**
WIP		**356,273**	**120,273**
Total Property, Plant and Equipment		**49,844,687**	**54,122,001**

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 $	Plant and Equipment $	WIP $	Total $
Carrying amount at 1 July 2025	4,111,000	39,515,107	10,375,621	120,273	54,122,001
Additions at cost	-	-	-	236,000	236,000
write off adjustments	-	-	-	-	-
Disposals/ adjustments	-	-	(173,942)	-	(173,942)
Depreciation expense	-	(3,352,946)	(986,426)	-	(4,339,372)
Carrying amount at 30 June 2026	4,111,000	36,162,161	9,215,253	356,273	49,844,687

Council's land, buildings, structures and site improvements, and plant and equipment were last independently revalued at fair value as at 30 June 2023 by AssetVal Pty Ltd. Subsequent additions to these asset classes are recognised at cost.

The valuations were undertaken using appropriate valuation methodologies, including market-based approaches and current replacement cost methodologies, having regard to the nature of the assets being valued. Assets are carried at fair value less accumulated depreciation and impairment, where applicable.

Council assets are held primarily for the provision of services to the community. Accordingly, the current use of these assets is considered to represent their highest and best use.

No comprehensive revaluation of property, plant and equipment was undertaken during the year ended 30 June 2026. The carrying values at 30 June 2026 are based on the independent valuation performed by AssetVal Pty Ltd as at 30 June 2023, adjusted for additions, disposals, transfers and depreciation recognised since the valuation date.

			2026	2025
			$	$
Note 8	**Right of Use Assets**			
	NON CURRENT			
	Right of Use Assets :			
	Leased Buildings		2,371,144	-
	Less Accumulated depreciation		(558,670)	-
			1,812,474	**-**

The Council's lease portfolio includes lease of Property buildings. The Property leases have an average of 10 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	-	-
Additions at cost	2,371,144	2,371,144
Depreciation expense	(558,670)	(558,670)
Carrying amount at 30 June 2026	1,812,474	1,812,474
(b) AASB 16 Related Amounts Recognised in the Statement of Profit and Loss		
Depreciation charge related to right of use assets	558,670	-
Interest expense on lease liabilities	124,478	-
Short Term leases expense	169,750	836,191
	852,898	836,191

			2026	2025
			$	$
Note 9	**Trade and Other Payables**			
	CURRENT			
	Trade creditors		514,380	457,003
	Accrued expenditure		296,627	167,391
	Other Payables		109,500	140,121
	Income in Advance		29,063	48,362
	Total Trade and Other Payables		949,570	812,877
	(a) Financial liabilities at amortised cost are classified as trade and other payables.			
	Trade and other payables:			
	— Total Current		949,570	812,877
	Total trade and other payables		949,570	812,877
	Financial liabilities as trade and other payables	**20**	949,570	812,877

		2026 $	2025 $
Note 10	**Contract Liabilities**		
	CURRENT		
	Contract Liabilities - unspent grant funded programs	1,789,543	1,107,055
	Contract Liabilities - capital grant funded programs	1,627,519	1,618,892
	Grant Revenue Received in Advance	2,670,001	1,517,312
	Total Contract Liabilities	6,087,063	4,243,259

	2026 $	2025 $
(a) Contract liabilities - movement in amounts :		
Balance at the beginning of the year	1,107,055	2,444,066
Additions: Grants for which performance obligations will only be satisfied in subsequent years	1,789,543	1,107,055
Expended : Grants acquitted or utilised during the year	(1,107,055)	(2,444,066)
Closing balance	1,789,543	1,107,055

		2026 $	2025 $
Note 11	**Employee Provisions**		
	CURRENT		
	Provision for annual leave	1,052,224	980,213
	Provision for toil	17,085	25,250
	Provision for long service leave	387,025	351,431
		1,456,334	1,356,894
	NON-CURRENT		
	Provision for long service leave	222,717	175,520
		222,717	175,520
	Total provisions for employee benefits	1,679,051	1,532,414

Analysis of total provisions:	**Total $**
Opening balance at 1 July 2025	1,532,414
Provisions raised during the year (net)	146,637
Balance at 30 June 2026	1,679,051

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

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

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

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

		Note	2026 $	2025 $
Note 12	**Lease Liabilities**			
	CURRENT			
	Lease Liabilities		470,962	-
			470,962	-
	NON-CURRENT			
	Lease Liabilities		1,408,096	-
			1,408,096	-
	Total Lease Liabilities	**19**	1,879,058	-

		2026 $	2025 $
Note 13	**Reserves**		
	Asset Revaluation Reserve	45,733,201	45,733,201
	Total Reserves	45,733,201	45,733,201
	Asset Revaluation Reserve	45,733,201	45,733,201
	Movements in the Reserve during the year were:		
	Opening Balance	45,733,201	45,733,201
	Revaluation increments (decrements)	-	-
	Closing Balance Asset Revaluation Reserve	45,733,201	45,733,201

The Asset Revaluation Reserve records the revaluations of non current assets.

Note 14 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) **Councillors**

Councillors	Position	Appointed date	Termination date
Sid Vashist	Mayor	18-Nov-24	
Cr Valerie Campbell	Member for Alpurrurulam	18-Nov-24	
Cr Darryl Rex Morton	Member for Alyawarr	18-Nov-24	
Cr Zacieus Long	Member for Alyawarr	18-Nov-24	
Cr Noel Hayes	Member for Alyawarr	18-Nov-24	
Cr Ben Neade	Member for Kuwarrangu	18-Nov-24	
Cr Dianne Stokes	Member for Patta	18-Nov-24	
Cr Greg Marlow	Member for Patta	18-Nov-24	
Cr Pennie Cowin	Member for Patta	18-Nov-24	
Cr Sharen Lake	Member for Patta	18-Nov-24	
Cr Valda Napurrula Shannon	Member for Patta & Deputy Mayor	18-Nov-24	
Cr Harold Dalywaters	Member for Kuwarrangu	18-Nov-24	
Cr Andrew Tsavaris	Member for Alyawarr	18-Nov-24	

Note 14 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.

	2026	2025
	$	$
Short-term employee benefits	1,537,857	1,322,000
Post employment benefits	114,294	253,848
Councillor Allowances	111,339	129,237
Total Key Management Remuneration	1,763,490	1,705,085

(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	Peter Jo Harder	Susan Rachel Steele	Christopher Kelly	
Start and end dates	Start Date: 08/12/2025 and current.	Start Date: 12/07/2025 End Date: 07/12/2025	Start Date: 01/07/2024. End Date: 11/07/2025	1 July 2025 to 30 June 2026
Short-term benefits	$ 138,712	$ 137,178	$ 18,282	$294,172
Non-cash benefits	$ 21,579	$ 22,106	$ 791	$44,476
Termination benefits	-	$ 1,533	$ 32,903	$34,436
Total Remuneration	**$ 160,291**	**$ 160,817**	**$ 51,976**	**$ 373,084**

(iv) Councillor Remuneration

The Mayor, Deputy Mayor and Councillors are considered Key Management Personnel of the Council. Total short-term employee benefits paid to Councillors during the year were $370,889 (2025 $211,388).

(v) 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.

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

	Note	2026 $	2025 $
Note 15 Cash Flow Information			
(a) Reconciliation of cash and cash equivalents to Statement of Cash Flows :			
Cash on hand and at bank	4	12,118,497	6,598,662
Total cash as stated in the Statement of cash flows		12,118,497	6,598,662
(b) Reconciliation of Cash Flow from Operating Activities with Current Year Loss			
Loss: for the current year		(760,173)	(1,531,464)
Non-cash flows:			
Depreciation and amortisation expense		4,898,042	4,591,977
(Gain) Loss on disposal of assets		21,230	89,000
Interest expense on lease liabilities		124,478	-
Changes in assets and liabilities:			
(Increase)/decrease in Trade and Other Receivables		(197,999)	(326,000)
(Increase)/decrease in Inventory		6,975	(5,000)
Increase/(decrease) in Trade and Other payables		136,693	(459,851)
Increase/(decrease) in Other Contract liabilities		1,843,804	(181,000)
Increase/(decrease) in Employee Provisions		146,637	(49,000)
Net cash provided by operating activities		6,219,687	2,128,662

Note 16 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	566,290	-
One to five years	868,173	-
More than 5 years	1,073,123	-
	2,507,586	-

(b) Operating Lease Commitments	**2026 $**	**2025 $**
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	169,750	836,191
One to five years	-	-
More than 5 years	-	-
	169,750	836,191

The non-cancellable operating leasing commitments in 2026 were for the short term lease of Properties.
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 $1,627,000 as at 30 June 2026 (2025: $1,618,892). Of this a significant portion is being funded through specific grant programs.

Note 17 Contingent Liabilities and Contingent Assets

During the 2022 financial year, Council received grant funding of $430,744 for the purchase of five tractors for community use. The contracted supplier subsequently entered liquidation after receiving an advance payment of $408,744 during the 2023 and 2024 financial years. As at reporting date, only two tractors have been delivered, with the undelivered portion relating to three tractors amounting to $250,799.

Council is continuing to pursue delivery of the remaining tractors or recovery of the outstanding funds from the liquidator. Should these recovery actions be unsuccessful, Council may be required to refund some or all of the related funding to the funding body.

At the date of this report, the outcome of this matter remains uncertain and the financial impact, if any, cannot be reliably measured. Accordingly, no provision has been recognised in these financial statements.

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

Note 18 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 19 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	12,118,497	6,598,662
Trade and other receivables	5	2,889,299	2,691,300
Total financial assets		15,007,796	9,289,962
Financial liabilities			
Financial liabilities at amortised cost:	Note		
Trade and other payables	9	949,570	812,877
Lease Liabilities	12	1,879,058	-
Total financial liabilities		2,828,628	812,877

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.

Note 19 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)	93,586	65,095

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

Refer to Note 20 for detailed disclosures regarding the fair value measurements of the Council financial assets.

Note 20 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	**4,19**	12,118,497	12,118,497	6,598,662	6,598,662
Trade and other receivables	**5,19**	2,889,299	2,889,299	2,691,300	2,691,300
Total financial assets		15,007,796	15,007,796	9,289,962	9,289,962
Financial liabilities					
Trade and other payables	**9,19**	949,570	949,570	812,877	812,877
Lease Liabilities	**12,19**	1,879,058	1,879,058	-	-
Total financial liabilities		2,828,628	2,828,628	812,877	812,877

(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	**7**	40,273,161	40,273,161	43,626,107	43,626,107
Total non- financial assets		40,273,161	40,273,161	43,626,107	43,626,107

Council's land, buildings, structures and site improvements, and plant and equipment were last independently revalued at fair value as at 30 June 2023 by AssetVal Pty Ltd. Subsequent additions to these asset classes are recognised at cost.

The valuations were undertaken using appropriate valuation methodologies, including market-based approaches and current replacement cost methodologies, having regard to the nature of the assets being valued. Assets are carried at fair value less accumulated depreciation and impairment, where applicable.

Council assets are held primarily for the provision of services to the community. Accordingly, the current use of these assets is considered to represent their highest and best use.

No comprehensive revaluation of property, plant and equipment was undertaken during the year ended 30 June 2026. The carrying values at 30 June 2026 are based on the independent valuation performed by AssetVal Pty Ltd as at 30 June 2023, adjusted for additions, disposals, transfers and depreciation recognised since the valuation date.

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.

Note 21 Auditor's Fees

	2026 $	2025 $
Audit of the Financial Report:		
Audit Fees -2025 Auditors	47,825	13,000
Audit Fees- 2026 Auditors	40,000	-
	87,825	13,000

Note 22 Council Details

Barkly Regional Council ABN 32 171 281 456 is the Regional Council for the local government area of the Barkly 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 41 Peko Road, Tennant Creek NT 0860.

NOTE 23 Revenue, Expenses And Assets By Functions

23 (a) Actual Component Results and Assets by Functions

	General Public Services			Public Order and Safety			Economic Affairs			Environmental Protection		
	Budget 2026 $'000	Actual 2026 $'000	Actual 2025 $'000	Budget 2026 $'000	Actual 2026 $'000	Actual 2025 $'000	Budget 2026 $'000	Actual 2026 $'000	Actual 2025 $'000	Budget 2026 $'000	Actual 2026 $'000	Actual 2025 $'000
Operating Revenue												
Rates and annual charges	5,508	5,713	5,318	-	-	-	-	-	-	-	-	-
Grants and Contributions	9,870	10,713	11,879	2,495	2,708	3,003	1,003	1,089	1,207	-	-	-
Investment income	40	31	19	-	-	-	-	-	-	-	-	-
User Charges and Fees	1,083	1,420	1,326	7	9	8	-	-	-	162	213	199
Total income	16,501	17,877	18,542	2,502	2,717	3,011	1,003	1,089	1,207	162	213	199
Expenditure												
Employee costs	4,372	4,095	4,225	2,169	2,031	2,096	1,325	1,241	1,281	-	-	-
Other Operating Expenses	3,976	4,535	5,512	524	597	726	-	-	-	273	312	379
Depreciation	3,656	3,900	3,656	-	-	-	-	-	-	-	-	-
Total expenditure	12,004	12,529	13,393	2,693	2,629	2,822	1,325	1,241	1,281	273	312	379
Net operating deficit for the year												
Net surplus/(deficit)	4,496	5,348	5,149	(191)	88	189	(323)	(153)	(74)	(111)	(99)	(180)

Note 23A: **Functions (continued)**

Revenues and expenses have been attached to the following functions. Council believes that it is not practical at this stage to reliably attribute the carrying amounts of fixed assets to the functions.

Net deficit for the year	Housing and Community Amenities			Recreation, Culture and Religion			Social Protection			Total		
	Budget 2026 $'000	Actual 2026 $'000	Actual 2025 $'000	Budget 2026 $'000	Actual 2026 $'000	Actual 2025 $'000	Budget 2026 $'000	Actual 2026 $'000	Actual 2025 $'000	Budget 2026 $'000	Actual 2026 $'000	Actual 2025 $'000
Operating Revenue												
Rates and annual charges	-	-	-	-	-	-	-	-	-	5,508	5,713	5,318
Grants and Contributions	300	326	361	2,302	2,499	2,771	2,924	3,174	3,519	18,894	20,508	22,740
Investment income	-	-	-	-	-	-	-	-	-	40	31	19
User Charges and Fees	656	861	804	78	103	96	477	625	584	2,463	3,230	3,017
Total income	956	1,186	1,165	2,381	2,602	2,867	3,401	3,799	4,103	26,905	29,482	31,094
Expenditure												
Employee costs	3,975	3,723	3,842	1,903	1,782	1,839	2,374	2,223	2,294	16,118	15,096	15,577
Materials, contracts and other exp	1,839	2,097	2,549	826	942	1,145	1,547	1,765	2,145	8,986	10,248	12,456
Depreciation	936	998	936	-	-	-	-	-	-	4,592	4,898	4,592
Total expenditure	6,750	6,819	7,327	2,729	2,724	2,984	3,921	3,988	4,439	29,696	30,242	32,625
Net surplus/(deficit)	(5,794)	(5,633)	(6,162)	(348)	(122)	(117)	(520)	(189)	(336)	(2,791)	(760)	(1,531)

NOTE 23 Revenue, Expenses And Assets By Functions

23 (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 BARKLY REGIONAL COUNCIL

Opinion

We have audited the financial report of Barkly 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 Barkly 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 Matter

The financial report of Barkly Regional Council for the year ended 30 June 2025 was audited by another auditor who expressed an unqualified opinion on the financial report on 30 October 2025.

Other information

The Councillors and Chief Executive Officer are responsible for the other information. The other information comprises the information in Barkly 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.

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

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

The Councillors and Chief Executive Officer of Barkly 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 entity or to cease operations, or have no realistic alternative but to do so.

The Councillors and Chief Executive Officer are responsible for overseeing the entity'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 BARKLY 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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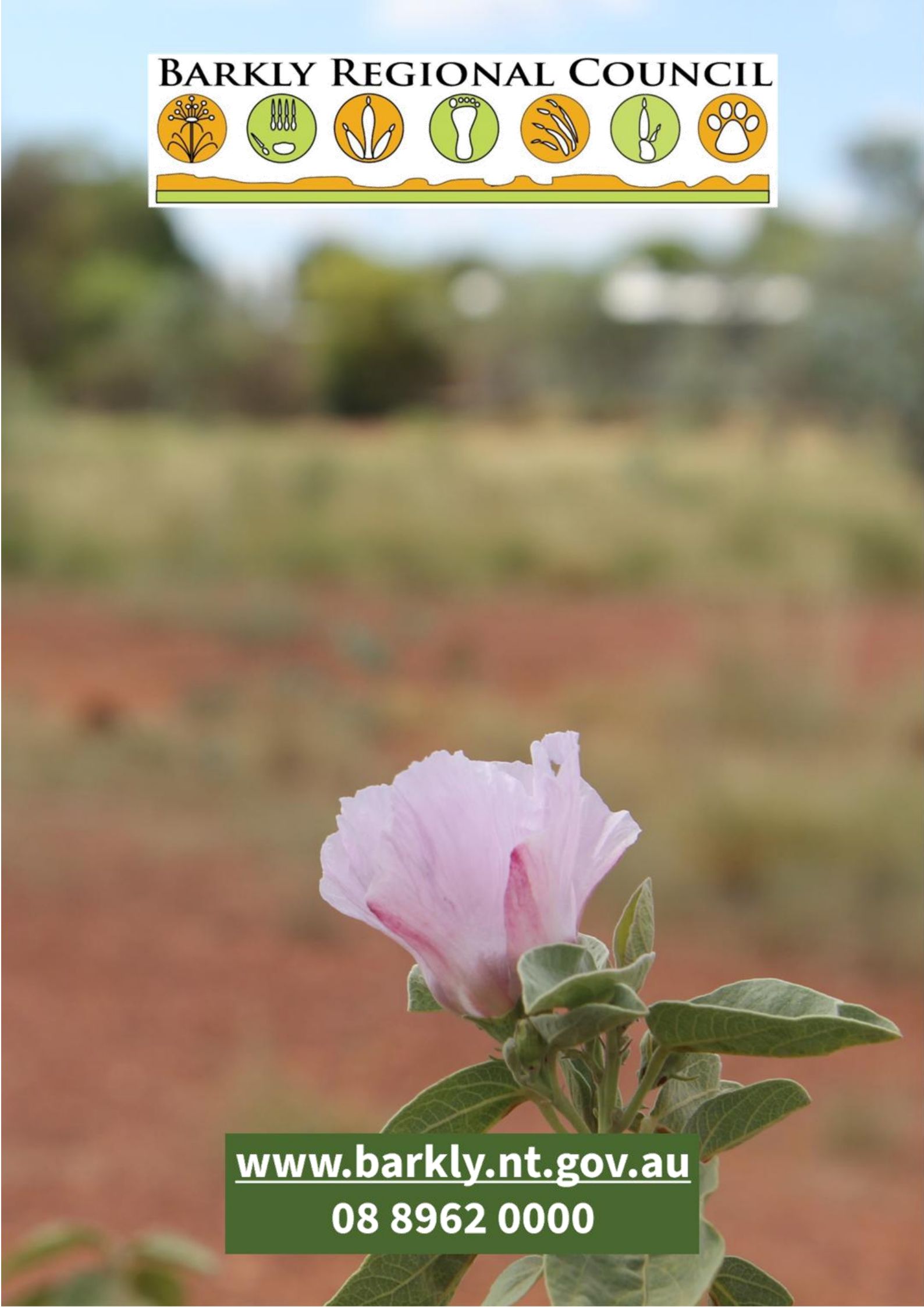
Darwin, Northern Territory

Dated: 4 November 2026

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BARKLY REGIONAL COUNCIL



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