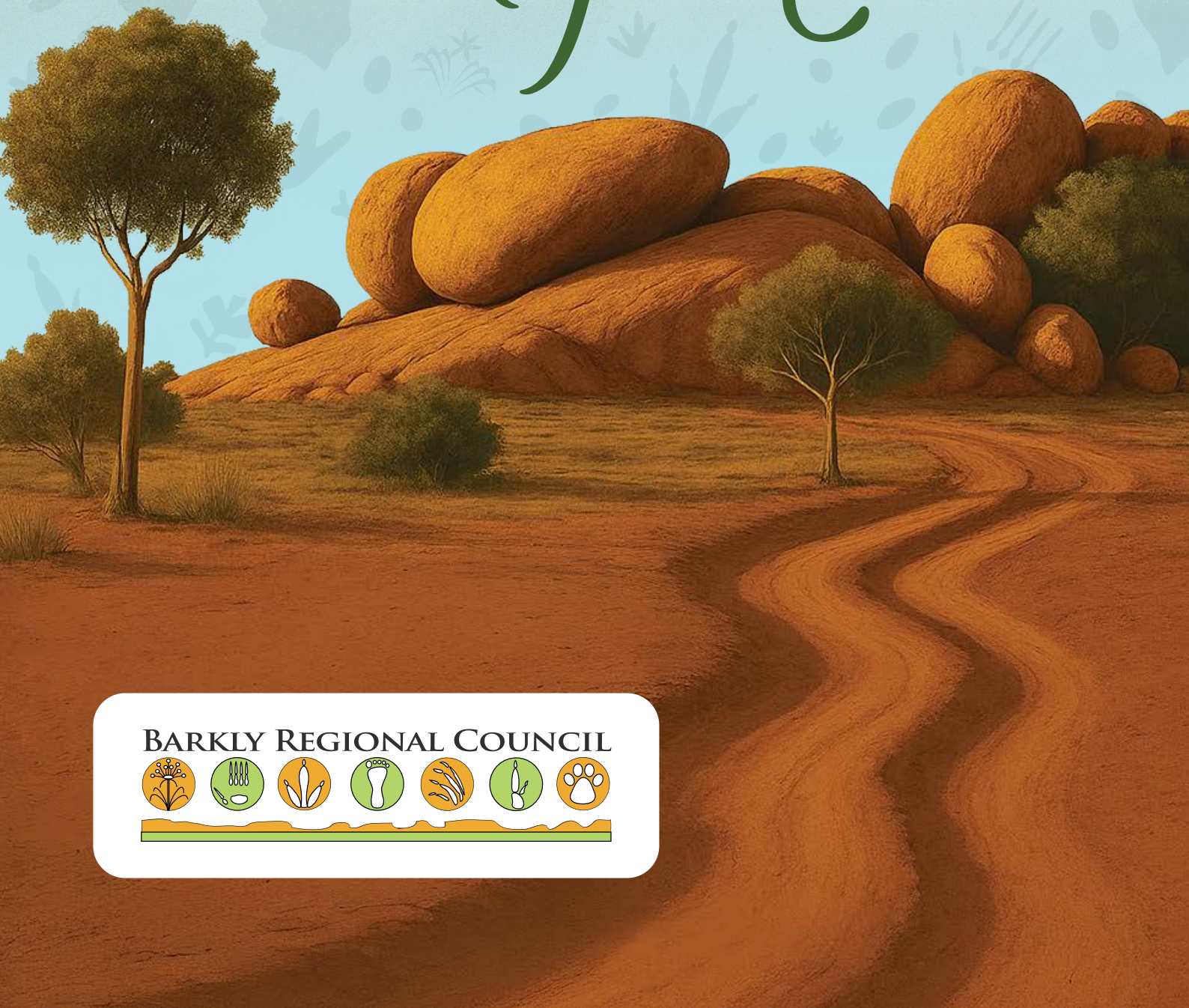


2024-25

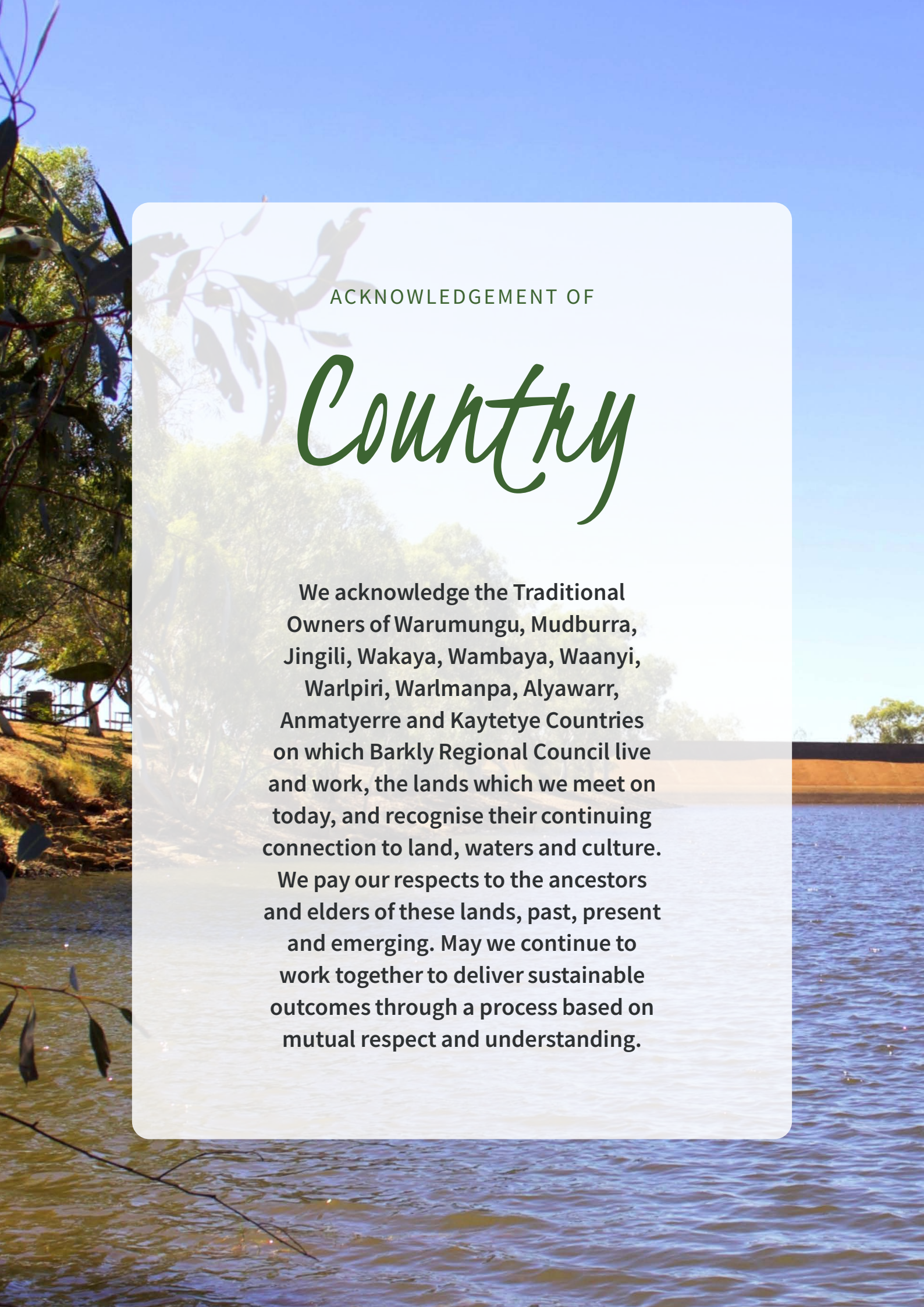
BARKLY REGIONAL COUNCIL

Annual Report



BARKLY REGIONAL COUNCIL



The background of the entire page is a photograph of a river or lake. On the left side, there are trees and foliage, some of which are in the foreground, partially obscuring the view. The water is a deep blue-grey color with some ripples. In the distance, there's a line of trees and a clear blue sky. The overall scene is peaceful and natural.

ACKNOWLEDGEMENT OF

Country

We acknowledge the Traditional Owners of Warumungu, Mudburra, Jingili, Wakaya, Wambaya, Waanyi, Warlpiri, Warlmanpa, Alyawarr, Anmatyerre and Kaytetye Countries on which Barkly Regional Council live and work, the lands which we meet on today, and recognise their continuing connection to land, waters and culture.

We pay our respects to the ancestors and elders of these lands, past, present and emerging. May we continue to work together to deliver sustainable outcomes through a process based on mutual respect and understanding.

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Message from the Mayor

It is my privilege to present the 2024-2025 Annual Report for the Barkly Regional Council - a year of renewal, stability, and new direction.

When the new Council was sworn in following the November 2024 election, we inherited an organisation still carrying the weight of financial instability and governance challenges. A deficit that had grown to over \$12 million and significant operational pressures demanded urgent, disciplined action.

In just ten months, Council, staff, and the community have worked together to restore confidence and lay the foundations for sustainable governance. Cost-control measures, greater transparency, and stronger oversight are already improving our financial position. We have reinstated the Audit and Risk Committee, strengthened reporting to Local Authorities, and ensured our meetings are open, recorded, and accountable. These steps are rebuilding trust across the Barkly.

Guided by our 2025–2026 Regional Plan, we have advanced key priorities: upgrading local roads, lighting, and community facilities; progressing a Digital Plan with NBN Australia; and deepening partnerships with Mount Isa City Council to open new opportunities

in tourism, freight, and jobs. We have also focused on bushfire readiness, working with Bushfires NT, land councils, and pastoralists to build safer, better-prepared communities. At the same time, Council continues to advocate for fairer housing outcomes, improved remote service funding, and long-term investment in youth, families, and aged care.

These achievements are the result of the dedication of Council staff, the guidance of our leadership team, and the contributions of former CEO Chris Kelly and outgoing Official Manager Jeff McLeod, whose handover ensured a smooth transition.

The Barkly is resilient and ambitious. Tennant Creek has long been called the “heart of gold,” but we know the entire region is rich in culture, strength, and potential. Our responsibility is to turn that richness into opportunity, services, and legacy.

To our community, I thank you for your trust and patience. We are committed to governing with integrity and purpose. While challenges remain, together we are building a stronger, fairer, and more prosperous Barkly — one that honours its past and secures a confident future.



Sid Vashist

Mayor

Message from the Interim CEO

The 2024-2025 financial year has been a period of renewal for Barkly Regional Council and for the region more broadly. Under the leadership of previous Chief Executive Officer, Chris Kelly, Council worked hard to rebuild stability, strengthen governance, and restore community trust.

A major milestone has been the reversal of a \$12 million deficit into a surplus. This was accompanied by a full organisational restructure, a new enterprise bargaining agreement, policy overhauls, the resolution of longstanding legal matters, a staff survey, and the rollout of leadership training across the organisation. Together, these achievements reflect not just operational improvement, but a shift in culture, one that is more connected, accountable, and focused on serving our communities.

In November 2024 the successful election of Mayor Vashist and a new Council marked another turning point. Their return has brought fresh energy and strengthened local decision-making, laying the foundation for long-term governance and regional success.

I would particularly like to acknowledge the Aboriginal communities across the Barkly, whose strength, knowledge and cultural leadership are at the heart of our region. Their voices and priorities continue to shape Council's work, from service delivery and local decision-making through to creating employment and leadership pathways. Council remains committed to building genuine partnerships that reflect culture, respect Country, and deliver outcomes that matter most to our communities.

None of this 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 extend my sincere thanks to Chris Kelly for his leadership throughout the reporting period, and to all of our staff for their tireless efforts in delivering the future focussed 2025-2026 Regional Plan.

As Interim Chief Executive Officer, I look forward to shaping the next chapter with the Mayor, Councillors, staff, our communities, and our partners, ensuring that together we deliver stronger community outcomes and uphold a Council that is robust, ethical and trusted across the Barkly.



Susan Steele

Interim Chief Executive Officer

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 323,514km², after East Pilbara shire in Western Australia at 380,000km².

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)**
- Alpururulam Ward **(1)**
- Kuwarrangu Ward **(2) ***

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



Lake Mary Ann (Tingkarli)

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 Life Guards, 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 Alpururulam, 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

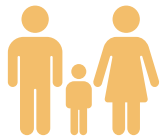


Indigenous population
3796



*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	Financial and Insurance Services	4
Mining	6	Rental, Hiring and Real Estate Services	5
Manufacturing	3	Professional, Scientific and Technical Services	30
Electricity, Gas, Water and Waste Services	13	Administrative and Support Services	36
Construction	91	Public Administration and Safety	334
Wholesale Trade	3	Education and Training	187
Retail Trade	116	Health Care and Social Assistance	313
Accommodation and Food Services	54	Arts and Recreation Services	49
Transport, Postal and Warehousing	10	Other Services	40
Information Media and Telecommunications	3		

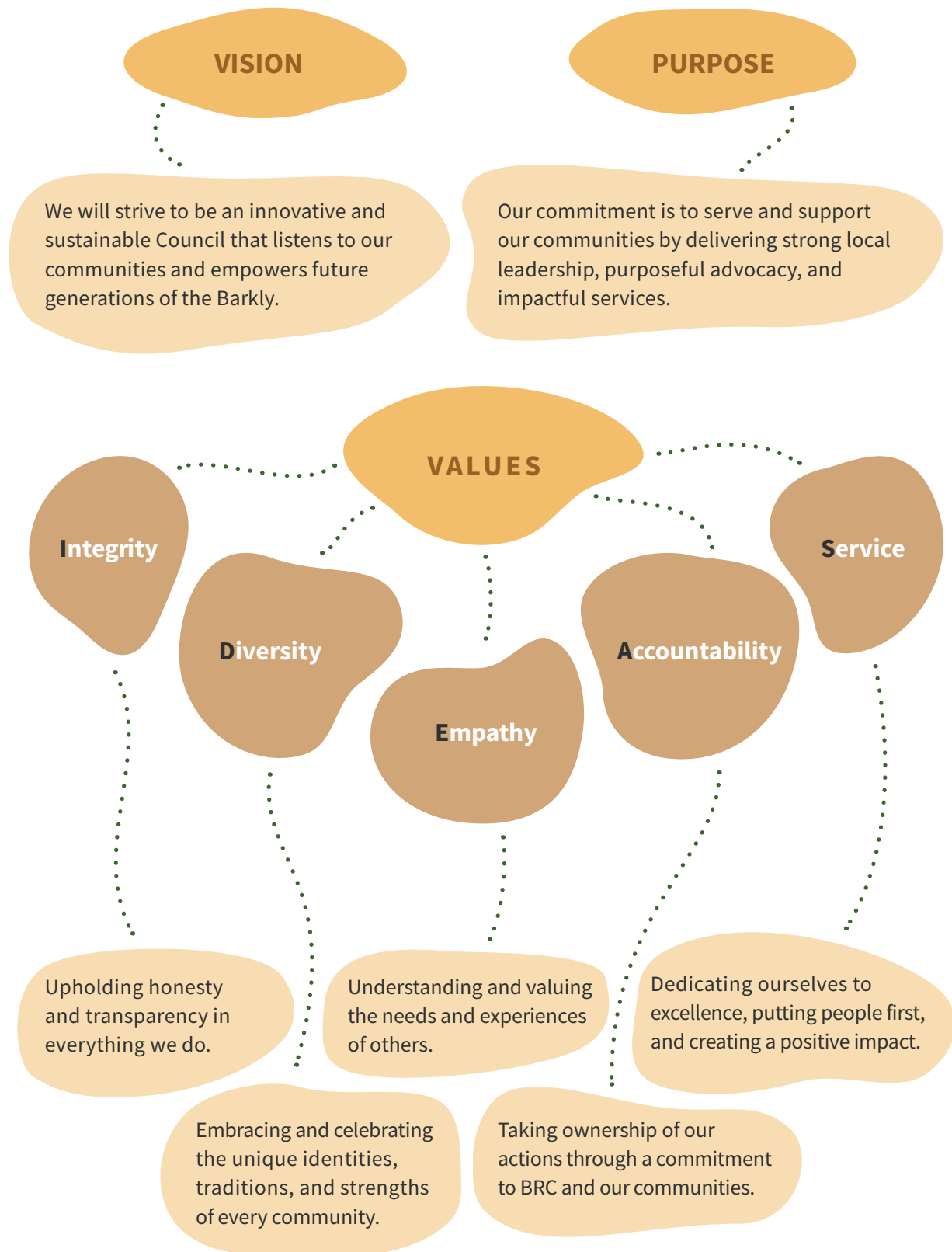
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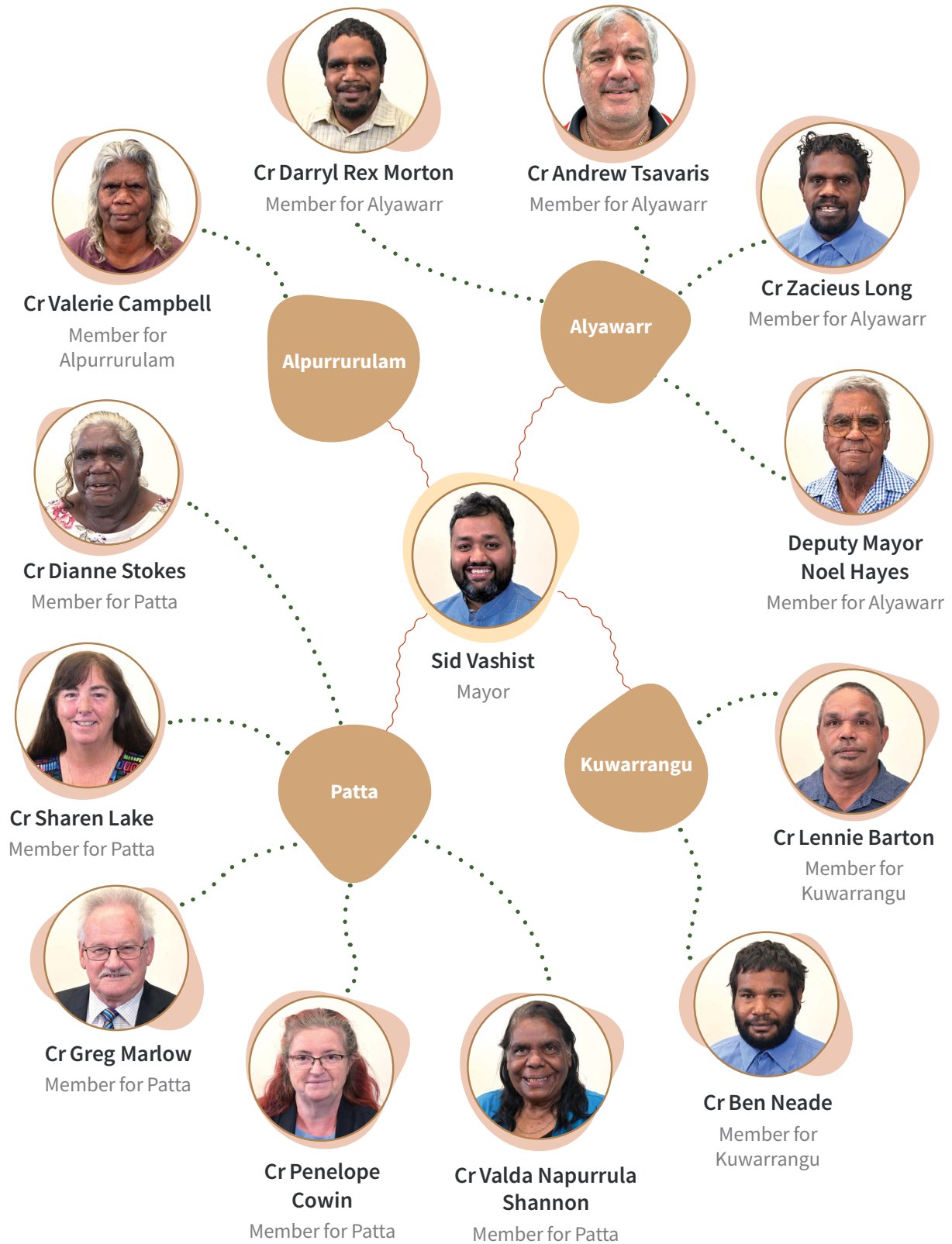
*Durk
Council*



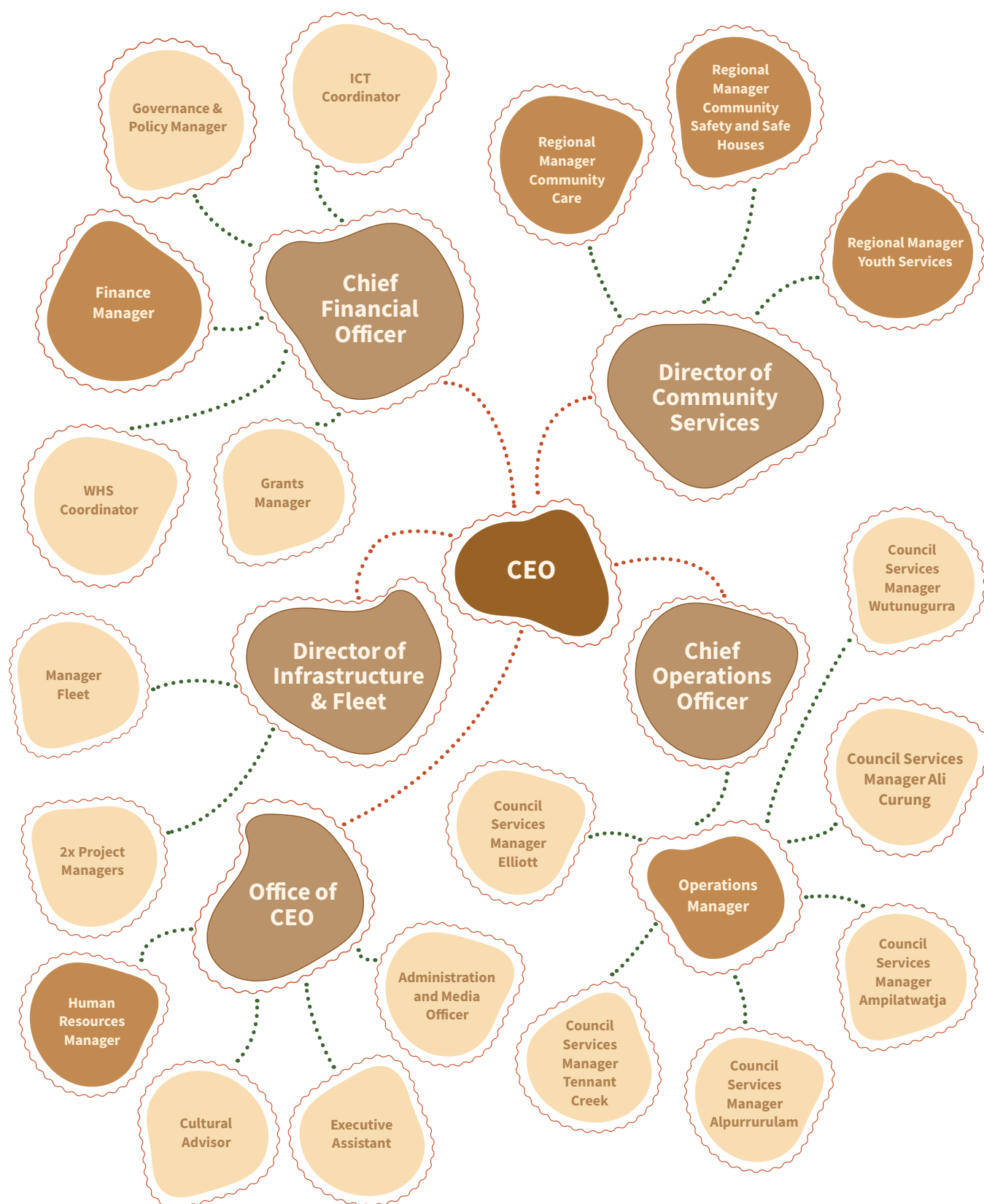
Our Vision, Purpose, and Core Values



Elected Members with Wards



Operational Organisational Chart



Employee Statistics

NUMBER OF EMPLOYEES



215

RECRUITMENT



Retention Rate : **51%**

EMPLOYEE ENGAGEMENT 79%

- I am proud to be working here: **79%**
- I would recommend Barkly Regional Council to others as a good place to work: **72%**
- Overall, I am happy with my job: **80%**
- I feel like I belong at Barkly Regional Council: **73%**
- My own success is important to the success of Barkly Regional Council: **83%**
- My work offers good learning experiences: **79%**
- I go above and beyond for Barkly Regional Council: **74%**
- I happily do extra work to help Barkly Regional Council succeed: **77%**
- I would like to be working at Barkly Regional Council two years from now: **85%**
- I look forward to coming to work: **88%**



EMPLOYMENT STATUS



Casual: **38%**

Part Time: **20%**

Full Time: **42%**

WORKFORCE GENDER COMPOSITION



Male: **62.8%**

Female: **36.3%**

Trans/NB: **0.9%**

TRAINING & DEVELOPMENT



Staff Attended
168 Training
Sessions

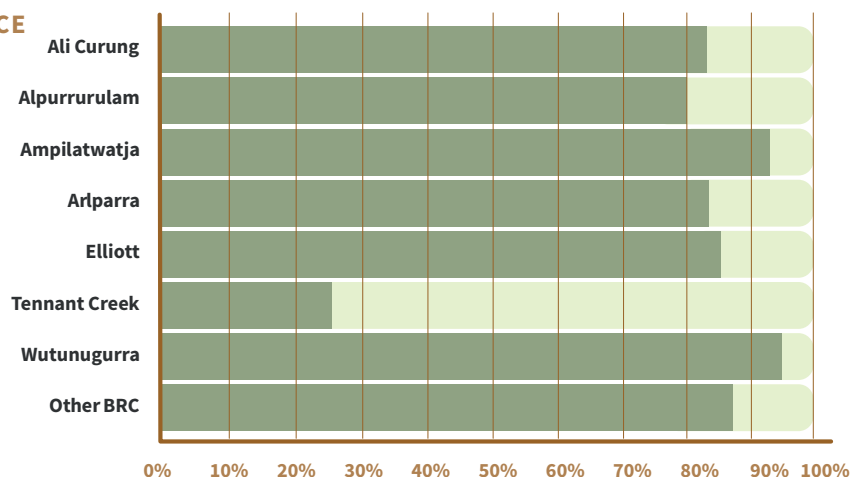
INDIGENOUS WORKFORCE

60.5%



Key legend

Indigenous
Non-Indigenous



Council, Local Authority, and Committee Meetings (2024-2025)

JULY 2024

- Ordinary Council Meeting
- Wutunugurra LA Meeting
- Ali Curung LA Meeting

AUGUST 2024

- Ordinary Council Meeting
- Elliott LA Meeting
- Arlparra LA Meeting
- Ampilatwatja LA Meeting
- Alpururulam LA Meeting
- Audit and Risk Committee

SEPTEMBER 2024

- Ordinary Council Meeting
- Tennant Creek LA Meeting
- Wutunugurra LA Meeting
- Ali Curung LA Meeting

OCTOBER 2024

- Ordinary Council Meeting
- Elliott LA Meeting
- Alpururulam LA Meeting
- Audit and Risk Committee

NOVEMBER 2024

- Ordinary Council Meeting
- Arlparra LA Meeting
- Ali Curung LA Meeting
- Tennant Creek LA Meeting

DECEMBER 2024

- Ordinary Council Meeting
- Ampilatwatja LA Meeting
- Wutunugurra LA Meeting
- CEO Review Committee

JANUARY 2025

- Ordinary Council Meeting
- Special Council Meeting
- Alpururulam LA Meeting

FEBRUARY 2025

- Tennant Creek LA Meeting
- Elliott LA Meeting
- Wutunugurra LA Meeting
- Ali Curung LA Meeting
- Ampilatwatja LA Meeting
- Finance Committee
- Audit and Risk Committee
- Animal Management Committee

MARCH 2025

- Ordinary Council Meeting
- Special Council Meeting
- Alpururulam LA Meeting

APRIL 2025

- Wutunugurra LA Meeting
- Elliott LA Meeting
- Tennant Creek LA Meeting
- Finance Committee
- Audit and Risk Committee
- Animal Management Committee

MAY 2025

- Ordinary Council Meeting
- Alpururulam LA Meeting
- Ali Curung LA Meeting
- Ampilatwatja LA Meeting
- Arlparra LA Meeting

JUNE 2025

- 2 Special Council Meetings
- Wutunugurra LA Meeting
- Tennant Creek LA Meeting
- Finance Committee
- Audit and Risk Committee
- Animal Management Committee

COUNCIL MEETINGS



4

Ordinary Council Meetings
with Official Manager.



5

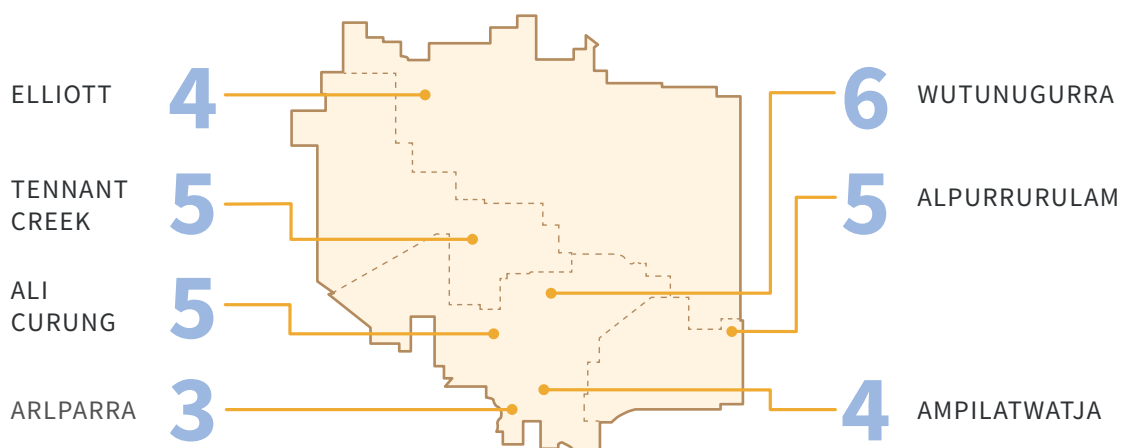
Ordinary Council Meetings with Mayor
and Elected Members.



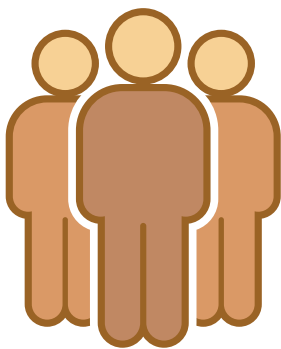
4

Special Council Meetings with
Mayor and Elected Members.

LOCAL AUTHORITY MEETINGS



COMMITTEE MEETINGS



5

Audit and Risk Committee Meetings
with Shane Smith as Independent Chair.

1

CEO Review Committee
Meeting with Mayor as Chair.

3

Finance Committee Meetings
with Mayor as Chair.

3

Animal Management Committee
Meetings with COO as Chair.

Swearing-in Ceremony

At the November 2024 swearing-in ceremony, the Barkly Regional Council marked a defining moment in its history, with all 12 elected members representing four wards and a new Mayor formally taking office. The event, supported by all levels of government and embraced by community stakeholders, was more than a civic formality — it was a celebration of renewal, unity, and progress. Long-standing local government veterans

remarked that this is the most diverse council in the Northern Territory, bringing together the energy of young First Nations leaders, the wisdom of experienced councillors, and the strength of women in key leadership roles. The gathering reflected not only the community's trust in its elected representatives but also the rich cultural, generational, and gender diversity that will guide the Barkly toward a stronger, more inclusive future.



Swearing-In Ceremony - Elected Councillors



Council Chambers in Tennant Creek



Assets and Services

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.*

02



Key
Highlights



*Kargaru Footpath Project*

Kargaru Footpath and Street Lights Project

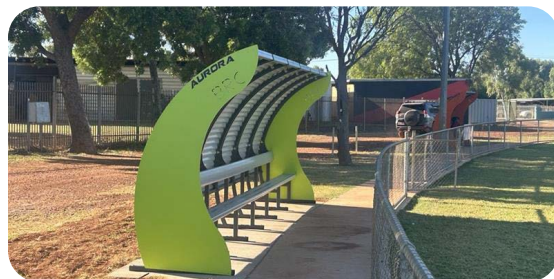
The Kargaru Road Safety Improvement Project addressed long standing safety concerns by installing new solar streetlights and constructing a footpath along the road. Previously, the absence of lighting and pedestrian pathways forced people to walk

on the road at night, leading to accidents. The new infrastructure has significantly reduced the risk of accidents, improved visibility, and enhanced safety and accessibility for the community.

*Arlparra Kids Play Area Upgrade*

Arlparra Kids Play Area Upgrade

The community's only children's play area had been severely damaged, leaving it unusable for local kids. This project revitalised the space by upgrading the play area and installing new play equipment, providing a safe and engaging environment for children to enjoy once again.

*Purkiss Reserve Seating Upgrade*

Purkiss Reserve Footy Oval Seating and Safety Upgrade Works

Purkiss Reserve previously lacked sufficient seating and had several safety concerns. As part of the upgrade, new seating was installed for spectators, along with player's and coach's boxes. Speed limit signs were added, and bollards were placed around the kiosk to improve pedestrian safety.



Murray Downs Basketball Court Upgrade

Murray Downs Basketball Court Upgrade

The Murray Downs basketball court shed was damaged in an accident, and the lack of lighting prevented kids from playing after hours. This project repaired the damaged structure, installed new bollards around the shed for safety, and added solar lights to enable safe use of the court in the evenings.



Lake Mary Ann (Tingkarli) Walk Bridge Upgrade

Lake Mary Ann (Tingkarli) Walk Bridge Repair and Upgrade

The Lake Mary Ann (Tingkarli) walkway bridge had deteriorated over the years due to weathering, and one of the footings had become unstable from soil erosion. This project replaced the decking on the walkway and repaired the damaged footing, restoring safety and accessibility for the community.



Elliott Solar Lights Project

Elliott Solar Lights Project

Solar lights were installed along Kurunga Road and near the public toilets in Elliott. This upgrade improved safety, enhanced visibility, and brought much needed lighting to the streets and public facilities.



Meal Prep at Ali Curung Aged Care

Aged Care

This year, local staff have stepped up to support service delivery during team leader vacancies, with several enrolling in aged care training and successfully identifying new clients. We have implemented a professional development training plan for all staff in the 5 communities' aged care services, and client service delivery has consistently met 100% of the funding body's output targets. - Rajib Thapa – Regional Manager, Community Care.

Community Safety - Night Patrol

In 2024-25, Community Safety continued strengthening practice and outcomes across the Barkly. Ten Night Patrol staff attended a training forum in Alice Springs facilitated by the National Indigenous Australians Agency (NIAA). The forum explored day-to-day operational challenges and informed NIAA's current review of the Night Patrol Operational Framework (last updated in 2015). Recommended updates are expected to improve program consistency, safety and performance.

The team also helped prevent a significant quantity of liquor from entering one of our remote communities. Based on information from the Community Safety Team Leader, authorities were notified, the vehicle was found and searched, and the liquor was seized. This disruption reduced the risk of alcohol-related harm and anti-social behaviour. It reflects the ongoing vigilance of our Community Safety members and their collaboration with local partners to keep communities safe. - Martin Cooke - Coordinator Community Safety.

Safe House

In March 2025, after several years of vacancy, the Specialist DFV Coordinator position at Barkly Regional Council was filled, bringing renewed focus and direction to the Safe House program. Since then, Safe House staff in Ali Curung and Elliott have completed essential domestic and family violence training, as well as the Risk Assessment and Management Framework (RAMF) training in Tennant Creek. The Prevent Assist Respond (PAR) domestic and family violence workshop was also delivered in Ali Curung by facilitators from Tangentyere Council, who are keen to return to the Barkly to provide training in Elliott. Consistent program coordination has strengthened service delivery, fostering collaboration with partner organisations to ensure all vulnerable women and children across the Barkly are supported and their needs met. Katherine Gardiner – Coordinator DV and SV.





NAIDOC Mural in Alpururulam



Corporate Staff in Tennant Creek

Youth Services

During NAIDOC Week, the Youth Sport and Recreation (YSR) team in Alpururulam delivered a mural project with generous support from Bunnings Mount Isa, creating a vibrant and lasting piece of community art displayed on car bonnets. Working closely with the school and aged care services, the project received enthusiastic feedback from community members and stakeholders and gave young people a meaningful way to leave their mark on the community. Lynden Brunette – Team Leader Youth Services, Alpururulam.

During the 2024–25 Christmas and New Year holiday period, BRC was the only service in the community to remain open throughout, including on public holidays. Activities were delivered between the TCYC and the Tennant Creek Pool, supported by additional funding that enabled us to offer this service and provide a range of nutritious meals/snacks, daily. Highlights included our first-ever “Christmas Breakfast at TCYC” on December 25, where youth and families enjoyed a festive meal together and participated in the ninja course, creating a memorable day of celebration. Ade Rizal – Tennant Creek Youth Centre, Coordinator.

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 Coordinator, and with Pranith Bhumireddy as our IT Officer. During the year, the team was able to expand Wi-Fi further to some additional facilities within Tennant Creek, the Library, the Gymnasium, and the Swimming Pool.

Our Finance team comprises a group of 6 staff based out of the Tennant Creek Office also, and servicing all of the Barkly Region. It is headed up by Finance Manager, Sunil Neupane. During this year, Council’s payroll migrated from our corporate area to the finance team. They took on the challenge, which included a change of payroll software at the same time. The new software is called ELMO, which is a product suitable to Council’s needs. Council included access to high level technical support as or if needed. The payroll migration took place early in the new year and was very successful. It has settled to a process conducted every fortnight in just two days, for all 200 plus employees. David Glover – CFO.



03

Our
Performance



During the 2024-2025 financial year the Council identified five key goals around which its annual activities were shaped:

Goal 1: Council Services, Facilities and Infrastructure

Goal 2: Leadership and Governance

Goal 3: Culture, Heritage, Environment, Tourism, and Economic Development

Goal 4: Progressive Stakeholder Relationships

Goal 5: Employer of Choice

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.



Tennant Creek Swimming Pool

Goal 1: Council Services, Facilities & Infrastructure

1.1 DEVELOP A MASTER PLAN FOR ALL PARKS AND OPEN SPACES IDENTIFYING FACILITIES THAT PROMOTE AND SUPPORT OUR COMMUNITIES SAFETY AND WELL-BEING.

- Conducted audit of all parks and open spaces. Identified safety issues, municipal team addressed most issues to improve community safety.
- Developed masterplan for Purkiss Reserve. Provided detailed plan for upgrades and safety improvements but no masterplans developed for other parks during this period.
- Prioritised Local Authority (LA) community projects. Focus remained on LA priorities for 2024–2025 remaining park masterplans scheduled for continuation next year.

1.2 IMPLEMENT DISASTER PREVENTION STRATEGIES AND MAXIMISE COMMUNITY PREPAREDNESS FOR DISASTER EVENTS.

- Barkly Regional Council participated in regional co-ordination meetings facilitated by the NT Department of Chief Minister and Cabinet, and Local Emergency Committee meetings to identify disaster risks and discuss implementation strategies.
- Key disaster risks for communities are fires and floods. In 2024-25 significant fires came through the Barkly region. Council proactively maintained firebreaks in Tennant Creek around the landfill site, Lake Mary Ann (Tingkarli), and in each of the communities. In Ali Curung, fire breaks were widened around the community and BRC coordinated with NT Police and Fires to assist with traffic management and communicating advice to motorists around fire hazards during fire events.
- In Alpururulam, BRC cleaned drainage areas in preparation for annual flood events, however flooding in community did not take place. BRC have a strong collaborative relationship with the station preparedness. An application was submitted for Disaster Preparedness funding in conjunction with LA members.
- Mosquito-borne disease was a significant concern in 2024-25 in Tennant Creek. BRC supported the NT Department of Health mosquito team to store chemicals and supplies for eradicating mosquitoes. Operations staff identified areas of pooling water throughout the town and worked with Department of Logistics and Infrastructure to address drainage issues to prevent additional mosquito breeding.

1.3 SCOPE, PROVIDE AND DELIVER STRUCTURED AND REGULAR EDUCATIONAL, RECREATIONAL AND DIVERSIONAL ACTIVITIES IN ALI CURUNG, ALPURRURULAM, AMPILATWATJA, ELLIOTT & WUTUNUGURRA.

- In 2024–25, Community Services delivered over 250 days of youth-focused programming across Barkly communities under the Youth, Sport and Recreation (YSR) and Outside School Hours Care (OSHC) programs.
- Over 15,600 youth participation recorded across the region, reflecting strong and consistent engagement.
- A diverse range of activities were delivered, particularly during school holiday periods, including sport, music, arts, yarnning circles, bush trips, cultural projects, and community-led events.
- A dual funding model supported by both the National Indigenous Australians Agency (NIAA) and the Northern Territory Government (NTG) enabled equitable delivery across communities, ensuring youth had access to safe, structured engagement opportunities.



Youth, Sport and Recreation Band Night and BBQ in Alpurrrurulam

1.4 REVIEW SERVICE DELIVERY OF SAFE COMMUNITIES PROGRAM, INCLUDING DELIVERY OF APPROPRIATE SERVICES ACROSS THE BARKLY REGION.

In 2024–25, the Safe Communities program continued to deliver consistent and culturally safe Night Patrol services across remote Barkly communities. The program contributed to early intervention, harm reduction, and overall community wellbeing.

- Night Patrol teams maintained a regular, visible presence, de-escalating conflict, disrupting anti-social behaviour, and supporting vulnerable individuals.
- The program remains focused on community-based staff, reinforcing trust, cultural safety, and community connection.
- Patrol staff undertook targeted training in mental health first aid, CPR, conflict resolution, and participated in regional safety forums.
- Several staff members were actively involved in volunteering roles such as sports coaching and mentoring, further embedding the service into the community.
- Ongoing collaboration with NT Police, health services, Elders, Local Authorities, and service providers enhanced coordination and responsiveness.

Throughout 2024–25, Barkly Regional Council continued its delivery of 24/7 trauma-informed safe house services for women and children experiencing domestic, family, and sexual violence (DFSV). These services remain central to the Council’s commitment to community safety and healing.

- Services provided emergency accommodation, case management, food, transport, and access to culturally safe referrals and support.
- Active collaboration with law enforcement, health services, DFSV stakeholders, and regional safety networks strengthened support pathways.
- Staff undertook professional development in mandatory reporting, trauma-informed care, risk frameworks, and family safety models.
- Additional training was prioritised in mental health first aid, vicarious trauma prevention, and staff wellbeing to support frontline resilience.

1.5 REGULARLY REVIEW AND IMPROVE COUNCIL’S SERVICE DELIVERY ACROSS CORE AND ANCILLARY SERVICES.

Landfill and waste management:

- Tennant Creek landfill have been proactively working with the NT EPA and implementing advice to reduce fire risk.
- NTEX waste management consultants were engaged to provide advice on landfill site layouts and best-practice approaches to managing waste in Tennant Creek, Ali Curung and Elliott.
- Car crushing and removals were undertaken in Ali Curung and Elliott to tidy communities and reduce scrap metal.
- A new rubbish trailer was purchased as a contingency, to be deployed across communities when existing rubbish trailers require repairs and maintenance.

Municipal:

- Remote works supervisor position was created to address high priority tasks in communities and local authority projects where additional resourcing is required to supplement staff in communities.
- Airstrip maintenance processes have been reviewed to streamline reporting and improve compliance. An audit was conducted in October 2024 and completed in January 2025 to identify areas for improvement and improve compliance.
- A footpath and tree audit was completed for Tennant Creek to identify priority maintenance areas.



Work at Football Oval in Alpururulam

Parks and gardens (Tennant Creek - Purkiss Reserve, Kargaru Oval, Lake Mary Ann (Tingkkarli), Jim Rennie Reserve - Elliott):

- Purkiss Reserve upgrades were completed.
- An automated irrigation system was installed to remotely monitor and adjust grass irrigation.

Fitness and Wellness Centre:

- Approximately \$80,000 of new gym equipment was purchased to replace old equipment and refresh the fitness centre.

Library:

- Tennant Creek library had a dramatic increase in attendance numbers in 2024-2025 with 8711 visitors.
- In collaboration with the Local Authority, a new printer and automatic doors were purchased to allow disability access.
- Additional school holiday programs were held in conjunction Literacy for Life, Barkly Regional Arts, Connected Beginnings, and The Office of the Children's Commissioner and other community events for Indigenous literacy day, NAIDOC week, and Desert Harmony festival.
- Lego and toy equipment purchased.

Tennant Creek Pool and community splashpads:

- Review of all pool operating procedures, point of sale systems, including winter close-downs and review of work health and safety risks were identified and remediated.
- Liquid Blu consultants provided advice around the Tennant Creek pool upgrade options, and new splashpads in Ali Curung and Elliott to address ongoing repair and maintenance challenges and provide summer play options for kids in community.



Tennant Creek Public Library

1.6 CREATE A MASTER PLAN FOR A NEW ADMINISTRATION BUILDING THAT FOSTERS AND ENHANCES A HEALTHY WORK ENVIRONMENT FOR OUR MOST VALUABLE ASSETS.**Submitted funding application for administration building improvements in 2023-2024.**

- Application was unsuccessful, no funding secured.

Reviewed project scope and priorities.

- Decision made to place the master plan on hold due to funding constraints.

Focus shifted to addressing urgent community infrastructure needs.

- Resources and efforts redirected to more pressing community projects for 2024-2025.

1.7 CONNECT OUR PEOPLE, PLACES AND COMMUNITY BY MAINTAINING AND IMPROVING ROAD TRANSPORT, PATHWAYS AND DRAINAGE NETWORKS.

Routine maintenance of roads, pathways, and drainage networks.

- Conducted regular inspections and prioritised repairs to ensure safe and reliable transport.

Infrastructure upgrades and improvements.

- Delivered targeted capital works projects to enhance pathways and road infrastructure.

Community engagement and planning.

- Consulted with stakeholders to identify areas needing improvements and incorporated feedback into future upgrades.

1.8 ALIGN CEMETERY POLICIES, PROCEDURES AND PRACTICES IN LINE WITH UPDATED LEGISLATION; DEVELOP LONG-TERM CEMETERY MANAGEMENT PLANS.

The Burial and Cremation Act was amended in 2022. BRC have been addressing unmarked gravesites in Elliott and data from births, deaths and marriages has been collated.

- GPS locations and maps need to be updated for Newcastle Waters and other communities with ungazetted cemeteries.

1.9 DEVELOP AND DELIVER A SCHEDULE OF HOUSING MAINTENANCE AND MINOR REPAIRS FOR COUNCIL OWNED AND LEASED PROPERTIES, AS APPROPRIATE.

Routine Inspections

- Conducted annual property inspections and regular check-ups to assess the condition of assets and identify necessary repairs.

Planned and Reactive Maintenance

- Carried out scheduled preventative maintenance (e.g., smoke alarms, gas compliance) alongside urgent reactive repairs based on priority.

Contractor Engagement

- Engaged local contractors to complete repair works, ensuring compliance with safety standards and Council requirements.

Tenant Communication

- Notified tenants in advance of scheduled works and collected their feedback to inform future maintenance planning.

1.10 CONDUCT A COMPLETE REVIEW OF THE FLEET, IDENTIFYING CURRENT AND FUTURE COUNCIL REQUIREMENTS, INCLUDING PLANNED REPLACEMENT.

Fleet Audit and Needs Assessment

- Conducted a comprehensive review of all Council vehicles, assessing condition, usage, and operational requirements to identify current and future fleet needs.

Fleetio Software Usage

- Fleetio software is being used to track vehicle usage, maintenance schedules and fuel consumption, ensuring efficient and cost-effective operations.

Reporting, Monitoring and Replacement Planning

- Generated reports on fleet performance and operational costs to support planned replacement schedules, budgeting, and continual improvements.



Excavator and Backhoe Training in Ali Curung

Goal 2: Leadership & Governance

2.1 CONDUCT A COMPREHENSIVE SAFETY REVIEW OF CRITICAL INFRASTRUCTURE ASSETS.

Safety Review – Tennant Creek

- The safety review for all assets in Tennant Creek has been completed, including roads, bridges, footpaths, and buildings. Safety audits have been conducted and actions to address issues are underway.

Safety Review – Communities

- Safety audits in the communities are currently underway and expected to be completed within the next three months.

Risk Assessment

- Once all audits are completed, identified safety issues and risks will be formally addressed with appropriate mitigation actions.

Ongoing Monitoring

- A plan will be established to monitor infrastructure assets regularly to ensure continued safety and compliance with WHS standards.

2.2 PREPARE A LONG-TERM FINANCIAL PLAN TO ENSURE COUNCIL'S ONGOING FINANCIAL SUSTAINABILITY AND TO PROVIDE AN EVIDENCE BASE FOR DECISION-MAKING.

Council released the Long-Term Financial Plan for 2025, which extended for 3 outer years, to 2027-28.

- An ongoing process of review of the outer years, and approval, taking place when budget reviews occur in November 2025.

2.3 ASSIST THE ELECTED MEMBERS AND LOCAL AUTHORITY MEMBERS, AS CULTURALLY APPROPRIATE IN DEVELOPMENT OF AGENDA ITEMS.

Training in culturally appropriate manners, as some Council elected members, and most Local Authority members are indigenous.

- Ongoing reviews of wording in agenda reports and minutes has led to improvements in understanding and minimised agenda errors.
- Governance support and training was provided during 2024-25 conducted on an Ordinary Council meeting briefing day.

2.4 FORMULATE & IMPLEMENT ACTIVITY SPECIFIC OPERATING GUIDELINES (ASOG) FOR ALL BRC POSITIONS AND WORK PRACTICES.

ASOG is not applicable to BRC.

2.5 PROVIDE PROFICIENT OVERSIGHT OF AND ENGAGEMENT WITH THE BARKLY REGIONAL DEAL INCLUDING MAJOR PROJECTS BRC IS INVOLVED WITH.

BRC has two positions at the BRC Table and continues to provide guidance and input to the deal, including actively participating as a member of the Governance Table.

- BRC Executive members attended and participated in relevant meeting through 2024-25, including the Governance Table.
- BRC provided administrative support to the Backbone team, with administrative, financial, grant acquittals, and human resources support.

2.6 COUNCIL PRACTICES GOOD GOVERNANCE, ACROSS ITS INTERNAL AND EXTERNAL COMMITTEES AND REPORTS.

Meetings held as scheduled, agendas and minutes accurately recorded and delivered on time.

- There have been amendments to meetings due to absences or other cultural matters. In these cases, meetings are deferred. For LA there are sufficient dates set aside to ensure compliance requirements are met.

2.7 COUNCIL WILL CONDUCT A COMPLETE REVIEW OF ITS BY-LAWS UPDATING OR WITHDRAWING AS APPROPRIATE.

By-Law legal reviews and new or obsolete By-Laws included.

- BRC has conducted legal reviews during the year, with no new or obsolete By-Laws required. Consultation did not pass the ordinary Council meeting in 2024-25 (and another July 2025) from the discussions held. Further legal review has been directed to be undertaken by elected members.



Executive Office in Tennant Creek

Goal 3: Culture, Heritage, Environment, Tourism and Economic Development

3.1 COUNCIL WILL BE A PROMOTER OF BARKLY'S ART, CULTURE AND ENVIRONMENT.

Identifying and promoting events/opportunities developing community; based on number of events.

- Throughout the year BRC have facilitated community led events, through hiring of council facilities. These have included Purkiss Reserve for AFL games and the annual Christmas Tree event, and the Civic Hall for International Women's Day and NAIDOC.
- BRC have also led the Australia Day celebrations at Lake Mary Ann (Tingkarli), Citizenship Ceremony at the Council Chambers and held a family fun day at the TCYC for the beginning of the Tennant Creek NAIDOC events.

3.2 COUNCIL WILL PROMOTE BARKLY'S SIGNIFICANT CULTURAL, GEOGRAPHIC, TOURIST AND SIGNIFICANT NATURAL RESOURCES.

Whilst promoting heritage preservation, identify future development prospects, attracting visitors and investment to the Barkly.

- BRC have joined the board of Tourism Central Australia. The CEO and Mayor have attended meetings and networking events hosted by TCA to promote the Barkly Region.
- BRC have supported a number of community events through the hiring of the Civic Hall, Peko Park, and Purkiss Reserve.

3.3 COUNCIL WILL IDENTIFY AND PROMOTE FURTHER OPPORTUNITIES FOR ECONOMIC ADVANCEMENT PARTNERING WITH KEY STAKEHOLDERS.

Council will actively participate in the Chamber of Commerce.

- BRC have created a brochure, Barkly Region - Key Industry Sectors, Projected Economic Growth and Contribution to the Territory, for the Mayor's and CEO's trip to Canberra for the NGA.

Council will identify and encourage potential new businesses/manufacturers/ commerce to locate in the Barkly.

- Stakeholders have also been invited to present at Council their plans for increased infrastructure and economic opportunities within the Barkly Region.

- BRC hosted a Cross-Border Commission in June 2025, with key persons from QLD government and Mt Isa council, to discuss the TC-Mt Isa Railway.

Encourage local businesses to register with Local Buy.

- Council have encouraged all suppliers to register with Local Buy, explaining to them the benefits of the system. This has also been encouraged during the procurement process with potential new suppliers.

3.4 COUNCIL WILL EXPLORE AND IMPLEMENT RENEWABLE AND CLEAN ENERGY STRATEGIES IN OPERATIONAL MANAGEMENT AND PROJECT DEVELOPMENT.

Incorporated renewable energy options in Local Authority (LA) project planning.

- Proposed solar lighting in four communities during LA project consultations.

Delivered projects using solar lighting solutions.

- Successfully implemented solar lights in the selected communities.

Monitored community feedback and performance of installations.

- Positive community response and operational success reported.



Sunset at Ali Curung

Goal 4: Progressive Stakeholder Relationships

4.1 BARKLY COUNCIL WILL CONTINUE TO FOSTER, DEVELOP AND ENGAGE WITH THE LOCAL AUTHORITIES IN ACHIEVING LOCAL STAKEHOLDER DEMOCRATIC PARTICIPATION IN THE PROCESSES OF LOCAL GOVERNMENT.

Local Authority meetings are set for maximum 6 per year. This allows for local cultural issues, etc which can cause an inability to meet, thus ensures the required 4 per year target is met.

- Encouragement of all members to actively participate in the meeting process. Well-presented agendas and minutes provided.



Basketball Court in Elliott

Goal 5: Employer of Choice

5.1 TO CREATE AN INNOVATIVE WORK CULTURE AT THE BRC THAT DRIVES ACHIEVEMENT THROUGH COLLABORATION AND TRUST, WE WILL NEED THE FOLLOWING HR PRACTICES AND TOOLS IN PLACE.

Several critical HR practices and tools remain outstanding or in early development. The Target Communication Plan, Value Statement, Leadership Development Plan, and Cultural Awareness Programs have not yet been achieved. The Reward and Recognition Plan has been drafted, Orientation Training is in development (with WHS Induction implemented), and competencies are now reflected in all Position Descriptions.

- Progress has been impacted by the late commencement of the Senior Training Officer role in February 2025 and ongoing critical senior HR staff shortages. While these challenges have slowed implementation, work is continuing within available resources, with a focus on progressing priority initiatives as capacity allows.

5.2 TO BE ABLE TO ANTICIPATE THE EVOLUTION OF OUR WORKFORCE AND TO PURSUE AND FULFILL THE MANDATES OF THE ORGANISATION, WE WILL NEED THE FOLLOWING HR PRACTICES AND TOOLS IN PLACE.

Progress has been made across several key initiatives. A position-centric practice (where headcount is independent from occupant) aligned with High Performing Organisations has been implemented. Workforce planning has been undertaken with skills and needs analysis completed, and a workforce skills gap analysis has also been finalised.

- Position profiles linked to key competencies and training have been carried over to the next reporting year to allow for full integration into HR systems. The implementation of Individual Training Plans has commenced and will continue to be rolled out across the organisation in the coming year.

5.3 EMPLOY THE RIGHT PERSON, FOR THE RIGHT POSITION, AT THE RIGHT TIME.

To employ the right person, for the right position, at the right time, all targets for this reporting period have been achieved.

- The Recruitment Policy has been reviewed and adopted, and recruitment procedures have been reviewed, drafted, and are ready for implementation. All recruitment panel materials, including training resources and required forms, have been completed. These actions provide a consistent, transparent, and effective recruitment process that supports the selection of high-quality candidates aligned with BRC's organisational needs.

5.4 TO STRIVE FOR EQUITY AND FAIRNESS LEADING TO CAREER SUCCESS PROGRESSION THROUGH CAREER ADVANCEMENT AND REWARD.

All targets for this reporting period have been achieved.

- The Performance Appraisal Policy, procedures, and forms have been finalised and implemented. Executive and Senior Management have been trained in the new process, ensuring consistent application across the organisation. The Performance Appraisal Program will be rolled out across all staff commencing July 2025, supporting structured feedback, professional development, and recognition of achievement.

5.5 TO CREATE A WORK ENVIRONMENT THAT FOSTERS CONTINUOUS LEARNING AND IDENTIFY OUR TALENT AND KNOWLEDGE PIPELINE, WE WILL NEED THE FOLLOWING PRACTICES AND TOOLS IN PLACE.

The original 5.5 initiatives were set aside this year in favour of an immediate focus on strengthening our Senior Management Team.

- This has been achieved through a series of intensive workshops covering budget and financial management, staff leadership, project planning, and the adoption of emerging technologies, including artificial intelligence, to enhance decision-making and service delivery. This targeted approach has built capability at the highest level, laying the groundwork for broader organisational learning initiatives in future years.



Lifeguard First Aid Training in Tennant Creek

04

Financial Report





BARKLY REGIONAL COUNCIL

ABN: 32 171 281 456

GENERAL PURPOSE FINANCIAL REPORT

For the Year Ended 30 June 2025

BARKLY REGIONAL COUNCIL

ABN: 32 171 281 456

**GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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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 2025**

	Note	2025 \$'000	2024 \$'000
Revenue			
Rates and annual charges	3A	5,318	5,350
Statutory and user charges	3B	1,232	1,119
Grants, subsidies and contributions	3C	23,175	17,971
Investment income	3D	19	57
Reimbursements and other revenue	3E	1,146	1,624
Total revenue		30,890	26,121
Expenses			
Employee benefits	4A	16,473	18,600
Materials, contracts and expenses	4B	11,690	14,726
Depreciation and amortisation	4C	4,592	4,887
Finance costs	4D	23	11
Total expenses		32,778	38,224
Net operating deficit for the year		(1,888)	(12,103)
Grants received specifically for new or upgraded assets	3C	358	126
Net deficit for the year		(1,530)	(11,977)
Other Comprehensive income			
Transfer from unexpended grants reserve		-	2,659
Total comprehensive loss for the year		(1,530)	(9,318)

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 2025**

	Note	2025 \$'000	2024 \$'000
ASSETS			
Current assets			
Cash and cash equivalents	5	6,592	4,553
Trade and other receivables	6	2,687	2,361
Inventories	7	91	86
Total current assets		<u>9,370</u>	<u>7,000</u>
Non-current assets			
Infrastructure, property, plant and equipment	8	54,122	58,720
Total non-current assets		<u>54,122</u>	<u>58,720</u>
Total assets		<u>63,492</u>	<u>65,720</u>
LIABILITIES			
Current liabilities			
Trade and other payables	9	5,046	5,694
Provisions	10	1,356	1,446
Total current liabilities		<u>6,402</u>	<u>7,140</u>
Non-current liabilities			
Provisions	10	176	135
Total non-current liabilities		<u>176</u>	<u>135</u>
Total liabilities		<u>6,578</u>	<u>7,275</u>
Net Assets		<u>56,914</u>	<u>58,444</u>
EQUITY			
Accumulated surplus		11,182	12,712
Reserves	11	45,732	45,732
Total Council equity		<u>56,914</u>	<u>58,444</u>

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 2025**

	Accumulated Surplus	Asset Revaluation Reserve	Unexpended Grants Reserve	Total Equity
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2023	22,030	45,732	7,082	74,844
Deficit for the year	(11,977)	-	-	(11,977)
Transfer to current liabilities	-	-	(4,423)	(4,423)
Transfer from unexpended grants reserve	2,659	-	(2,659)	-
Closing Balance at 30 June 2024	12,712	45,732	-	58,444
Balance at 1 July 2024	12,712	45,732	-	58,444
Deficit for the year	(1,530)	-	-	(1,530)
Closing Balance at 30 June 2025	11,182	45,732	-	56,914

The accompanying notes form part of these financial statements.

BARKLY REGIONAL COUNCIL

ABN: 32 171 281 456

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 \$'000	2024 \$'000
Cash flows from/ (used in) operating activities			
<i>Receipts:</i>			
Rates, fees and user charges		6,550	6,469
Investments		19	57
Grants and contributions received for operating purposes		21,477	17,971
Reimbursements and other revenue		820	1,681
<i>Payments:</i>			
Employee costs		(16,522)	(18,601)
Materials, contracts and other expenses		(10,580)	(14,736)
Net cash flows from/ (used in) operating activities	13	<u>1,764</u>	<u>(7,159)</u>
Cash flows from/ (used in) investing activities			
<i>Receipts:</i>			
Amounts received specifically for new or upgraded assets		358	126
Proceeds from sale of property, plant and equipment		37	-
<i>Payments:</i>			
Acquisition of property, plant and equipment		(120)	(992)
Net cash flows from/ (used in) investing activities		<u>275</u>	<u>(866)</u>
Net increase/ (decrease) in cash and cash equivalents		2,039	(8,025)
Cash and cash equivalents at the beginning of the year		<u>4,553</u>	<u>12,578</u>
Cash and cash equivalents at the end of the year	5	<u><u>6,592</u></u>	<u><u>4,553</u></u>

The accompanying notes form part of these financial statements.

BARKLY REGIONAL COUNCIL

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

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BARKLY REGIONAL COUNCIL

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Introduction

Barkly Regional Council (Council) is incorporated under the *NT Local Government Act 2019* and has its principal place of business at 41 Peko Road, Tennant Creek, Northern Territory, Australia. These financial statements include Council's direct operations and all other operations through which Council controls the resources to carry on its functions.

A summary of Council's functions along with their contribution to the operating result is set out in note 2A. In the process of reporting on the local government as a single entity, all transactions and balances between those activities (for example, loans and transfers between activities) have been eliminated.

Trust monies and properties held by Council but subject to the control of other persons have been excluded from these reports. A separate statement of moneys held in the trust fund is available for inspection at the Council office by any person free of charge.

Note 1: Summary of Material Accounting Policies

Statement of Compliance

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards and Interpretations, the requirements of the *Northern Territory of Australia Local Government Act 2019*, the *Local Government (Accounting) Regulations, 2021* and other authoritative pronouncements of the Australian Accounting Standards Board.

Basis of Preparation

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

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation and disclosure has been made of any material changes to comparatives.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

Accounting Policies

(a) New, Revised or Amending Accounting Standards and Interpretations Adopted

Council has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are mandatory for the current reporting period. Any new, revised or amending Accounting Standards and Interpretations that are not yet mandatory have not been early adopted.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Note 1: Summary of Material Accounting Policies (continued)

(b) Revenue

Council recognises revenue under AASB 1058 Income of not-for-profit entities (AASB 1058) or AASB 15 Revenue from contracts with customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when Council enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable Council to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable Council to acquire or construct a recognisable non-financial asset that is to be controlled by Council. In this case, Council recognises the excess as a liability that is recognised over time in profit and loss when (or as) Council satisfies its obligations under the transfer.

Essential services contracts

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

(c) Cash and Cash Equivalents

Cash and cash equivalents includes 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. Council did not have an overdraft during the year.

(d) Trade and Other Receivables

Trade and other receivables include amounts receivable in the ordinary course of business. 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.

Receivables for rates and annual charges are secured over the subject land and bear interest at rates determined in accordance with the *Local Government Act 2019*. Other receivables are generally unsecured and do not bear interest.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of note 14.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Note 1: Summary of Material Accounting Policies (continued)

(e) Infrastructure, Property, Plant and Equipment

Land under roads

Council has elected not to value or recognise as an asset land under roads acquired prior to 1 July 2008 in accordance with the election available under AASB 1051: *Land under roads*.

Land under roads acquired after 1 July 2008 is initially recognised at cost. Land under roads acquired after 1 July 2008 will be brought to account at fair value at the date of the independent valuation.

Initial recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The costs of non-current assets constructed by Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Capital works still in progress at balance date are recognised at cost as other non-current assets and transferred to infrastructure, property, plant and equipment when completed ready for use.

Materiality

Assets with an economic life of more than one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is held to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in note 8. No capitalisation threshold is applied to the acquisition of land or interests in land.

Subsequent recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the correct replacement cost of an asset less, where applicable, accumulated depreciation calculated based on such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and valuers are provided at note 8.

Depreciation of non-current assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are shown in note 8. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Note 1: Summary of Material Accounting Policies (continued)

(e) Infrastructure, Property, Plant and Equipment (continued)

Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets carried at fair value whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not assessed for impairment.

Other assets that are subject to depreciation 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 (which is the higher of the present value of future cash outflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

(f) Trade and Other Payables

Goods and services

Trade payables are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Trade payables are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

Payments received in advance and deposits

Amounts received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded.

(g) Employee Benefits

Salaries, wages and compensated absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on costs) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on costs) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

No accrual is made for personal leave as Council experience indicates that, on average, personal leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken personal leave.

Superannuation

Council makes employer superannuation contributions in respect of its employees to a number of complying superannuation funds in accordance with the Superannuation Choice Legislation. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in note 16.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Note 1: Summary of Material Accounting Policies (continued)

(h) Leases

Council as lessee

At inception of a contract, Council assesses if the contract is, or contains, a lease. If there is a lease present, a lease asset and a corresponding lease liability is recognised by Council where 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 expense 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, Council uses the incremental borrowing rate.

The right-to-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 lease assets is at cost less accumulated depreciation and impairment losses.

Lease 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 lease asset reflects that Council anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

(i) Financial Instruments

Initial recognition and measurement

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

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit and loss' in which case transaction costs are recognised as expenses in profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost.

Amortised cost is calculated as the amount at which the financial asset or liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transactions costs and other premiums or discounts) over the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of income or expense in profit or loss.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Note 1: Summary of Material Accounting Policies (Continued)

(i) Financial Instruments (continued)

Impairment

A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a 'loss event') having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

With the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, Council recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

Derecognition

Financial assets are derecognised where the contractual right to receipt of cash flows expires or the asset is transferred to another party, whereby Council no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(j) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (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 included in the cash flow statement on a net basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(k) Income tax

No provision for income tax has been raised as Council is exempt under Sec 50-25 of the Income Tax Assessment Act 1997, being a local governing body.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Note 1: Summary of Material Accounting Policies (Continued)

(l) Provisions

Provisions are recognised when 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 the reporting period.

(m) Critical Accounting Estimates and Judgements

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.

Key estimates

Useful lives of property, plant and equipment

As described in Note 1(e), Council reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

Incremental borrowing rate

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. The rate is based on what 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 lease asset, with similar terms, security and economic environment.

Key judgements

Employee benefits

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As Council expects that most employees will use all of their annual leave entitlements in the same year in which they are earned or during the 12-month period that follows the directors believe that obligations for annual leave entitlements satisfy the definition of short-term employee benefits.

(n) Economic Dependency

The continued operation of Council is dependent on funding from the Commonwealth and Northern Territory Governments. At the date of this report, Council has no reason to believe the support will not continue.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Note 1: Summary of Material Accounting Policies (Continued)

(o) Fair Value of Assets and Liabilities

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

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

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

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

(p) Recognition of unexpended grant funds

Council, with the support and approval of the Northern Territory Government's Local Government Unit, resolved to change the treatment of unexpended grant funds and grants received in advance from revenue to current liabilities in the financial records of the Council.

BARKLY REGIONAL COUNCIL

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Note 2A: Functions

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.

	General Public Services				Public Order and Safety				Economic Affairs				Environmental Protection			
	Budget 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Actual 2024 \$'000	Budget 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Actual 2024 \$'000	Budget 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Actual 2024 \$'000	Budget 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Actual 2024 \$'000
Revenue																
Rates and annual charges	5,545	5,318	5,350	-	-	-	-	-	-	-	-	-	-	-	-	-
Statutory and user charges	142	172	156	5	7	6	-	-	-	-	-	-	164	198	180	-
Grants, subsidies and contributions	10,224	12,314	9,549	2,494	3,003	2,329	-	-	1,002	1,207	936	-	-	-	-	-
Investment income	57	19	57	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursements and other revenue	448	515	730	1	1	1	-	-	-	-	-	-	1	1	1	1
Total income	16,416	18,338	15,842	2,500	3,011	2,336			1,002	1,207	936		165	199	181	
Expenditure																
Employee benefits	5,173	5,121	5,782	2,118	2,096	2,367	-	-	1,294	1,281	1,446	-	-	-	-	-
Materials, contracts and expenses	3,940	4,746	5,978	602	726	914	-	-	-	-	-	-	315	379	478	-
Depreciation and amortisation	3,891	3,656	3,891	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance costs	25	23	11	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditure	13,029	13,546	15,662	2,720	2,822	3,281			1,294	1,281	1,446		315	379	478	
Net operating results for the year																
Net surplus/(deficit)	3,387	4,792	180	(220)	189	(945)			(292)	(74)	(510)		(150)	(180)	(297)	

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Note 2A: 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.

	Housing and Community Amenities			Recreation, Culture and Religion			Social Protection			Total		
	Budget 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Budget 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Budget 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Budget 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000
Revenue												
Rates and annual charges	-	-	-	-	-	-	-	-	-	5,545	5,318	5,350
Statutory and user charges	163	197	179	70	85	77	474	573	521	1,017	1,232	1,119
Grants, subsidies and contributions	300	361	280	2,301	2,771	2,149	2,922	3,519	2,728	19,241	23,175	17,971
Investment income	-	-	-	-	-	-	-	-	-	57	19	57
Reimbursements and other revenue	528	607	860	10	11	16	-	11	17	997	1,146	1,624
Total income	991	1,165	1,319	2,381	2,867	2,242	3,396	4,103	3,266	26,857	30,890	26,121
Expenditure												
Employee benefits	3,881	3,842	4,338	1,858	1,839	2,077	2,316	2,294	2,589	16,640	16,473	18,600
Materials, contracts and expenses	2,116	2,549	3,211	950	1,145	1,442	1,781	2,145	2,702	9,706	11,690	14,726
Depreciation and amortisation	996	936	996	-	-	-	-	-	-	4,887	4,592	4,887
Finance costs	-	-	-	-	-	-	-	-	-	25	23	11
Total expenditure	6,993	7,327	8,545	2,808	2,984	3,519	4,097	4,439	5,291	31,258	32,778	38,224
Net operating results for the year												
Net surplus/(deficit)	(6,002)	(6,162)	(7,226)	(427)	(117)	(1,277)	(701)	(336)	(2,025)	(4,401)	(1,888)	(12,103)

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****Note 2B: Components of Functions**

The activities relating to Council functions reported in Note 2A are as follows:

General Public Services

Administrative, legal and executive affairs, financial and fiscal affairs and general services.

Public Order and Safety

Animal management, environmental health and night patrol.

Economic Affairs

Employment creation programs, regional development, support to local businesses, tourism and other economic development.

Environmental Protection

Cemeteries, waste management, domestic waste, green waste, recycling, waste disposal facility, other waste management and other environment.

Housing and Community Amenities

Community services, council buildings, essential services, infrastructure services, municipal services, parks and gardens, roads, stormwater and drainage, street cleaning, street lighting, streetscaping and visitor accommodation.

Recreation, Culture and Religion

Facilities and venues, recreation parks and reserves, swimming centres, youth services, culture and religion services, museums and libraries.

Social Protection

Community and aged care services, NDIS services, safe-house services.

		2025 \$'000	2024 \$'000
Note 3:	Revenue and Other Income		
Note 3A	Rates and Annual Charges		
	General rate income base	3,892	4,154
	Domestic waste charge income base	1,426	1,196
	Total user charges and fees	5,318	5,350
Note 3B	Statutory and user charges		
	Animal registration fees and fines	3	5
	Other licences, fees and fines	5	4
	Interest on overdue rates	184	318
	Cemetery fees	23	31
	Client contributions - aged care	235	251
	Hall and equipment hire	53	42
	NDIS services	-	9
	Rental and staff accommodation	224	142
	Sales - fuel	-	2
	Sales - refuse facilities	362	236
	Sales - swimming pool	143	79
	Total statutory and user charges	1,232	1,119

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	2025 \$'000	2024 \$'000
Note 3: Revenue and Other Income (continued)		
Note 3C Grants, Subsidies and Contributions		
Grants received specifically for new or upgraded assets	358	126
<i>Other grants, subsidies and contributions</i>		
Untied - financial assistance grant	7,281	4,161
Aged, home and community care	2,315	2,710
Community safety	2,586	2,673
Community living area and town camps	1,636	617
Community, Awareness Events and Projects	-	178
Library and communications	168	167
Regional deal	923	1,289
Wages subsidies	2,320	2,615
Youth, sport and recreation	2,798	2,716
Other	3,148	845
Total other grants, subsidies and contributions	23,175	17,971
Total revenue from grants, subsidies and contributions	23,533	18,097
Sources of grants		
Commonwealth Government	10,248	9,562
NT Government	13,175	8,248
Other	110	287
	23,533	18,097
The functions to which these grants relate are shown in Note 2.		
Note 3D Investment Income		
Australian bank interest	19	57
Note 3E Reimbursements and other revenue		
Essential services	115	105
Private works	24	156
Insurance and other recoupments	-	32
Agency income - Australia Post	34	38
Agency income - Centrelink	504	481
Sundry revenue	469	812
Total reimbursements and other revenue	1,146	1,624

BARKLY REGIONAL COUNCIL

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

		Note	2025 \$'000	2024 \$'000
Note 4:	Expenses			
Note 4A	Employee Benefits			
	Salaries and wages		12,735	13,972
	Leave and other entitlements		1,164	1,715
	Superannuation contributions	16	1,450	1,524
	Workers compensation insurance		125	535
	Other		999	854
	Total employee benefits expense		16,473	18,600
	Total number of full time equivalent employees at the end of the reporting period		151	176
Note 4B	Materials, Contracts and Expenses			
	<i>Prescribed expenses</i>			
	Audit fees - audit		13	14
	Elected members' expenses		493	485
	Committee members' expenses		-	55
	Lease expenses - short term		843	794
			1,349	1,348
	<i>Materials, contracts and expenses</i>			
	Contractors		347	1,379
	Communication		199	680
	Plant and motor vehicle repairs and running costs		1,349	1,620
	Repairs and maintenance		934	1,332
	Legal fees		145	508
	Materials - other		883	1,041
	Minor equipment		744	878
	Insurance		1,058	666
	Professional services		983	1,323
	Groceries		406	572
	Utilities		1,074	1,249
	Annual software license fees		384	559
	Grants returned		1,428	413
	Sundry		407	1,158
			10,341	13,378
	Total materials, contracts and expenses		11,690	14,726
Note 4C	Depreciation and amortisation			
	<i>Depreciation</i>			
	Buildings - structures and site improvements		3,420	3,417
	Plant and equipment		1,172	1,470
	Total depreciation and amortisation	8	4,592	4,887
Note 4D	Finance costs			
	Bank charges		23	11
Note 5:	Cash and Cash Equivalents			
	Cash at bank		6,592	4,553
	Total cash and cash equivalents		6,592	4,553

BARKLY REGIONAL COUNCIL

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	2025 \$'000	2024 \$'000
Note 6: Trade and Other Receivables		
Rates - general and other	2,223	1,969
Trade receivables	484	561
Other receivables	225	147
	<u>2,932</u>	<u>2,677</u>
Allowance for expected credit losses	(245)	(316)
Total current trade and other receivables	<u><u>2,687</u></u>	<u><u>2,361</u></u>

No collateral has been pledged for any of the current or non-current trade and other receivable balances.

(a) Impairment of receivables

Council applies the simplified approach to providing for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision for all accounts receivable.

Credit Risk

Council has no significant concentration of credit risk with respect to any single counterparty or group of counterparties. The class of assets described as 'trade and other receivables' is considered to be the main source of credit risk related to Council.

The following table details Council's trade and other receivables exposure to credit risk (prior to collateral and other credit enhancements) with ageing analysis and impairment provided thereon. Amounts are considered as 'past due' when the debt has not been settled within the terms and conditions agreed between Council and the customer or counter party to the transaction. Receivables that are past due are assessed for impairment by ascertaining solvency of the debtors and are provided for where there is objective evidence indicating that the debt may not be fully repaid to Council.

Movements in the allowance for expected credit losses are as follows:

Opening balance	316	-
Provision for the year	-	316
Reduction in allowance	(71)	-
Closing balance	<u><u>245</u></u>	<u><u>316</u></u>

Council does not hold any financial assets with terms that have been renegotiated, but which would otherwise be past due or impaired.

The other classes of receivables do not contain impaired assets.

Note 7: Inventories		
Stores and materials	<u><u>91</u></u>	<u><u>86</u></u>

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	2025 \$'000	2024 \$'000
Note 8: Property, Plant and Equipment		
Land, at fair value (refer note)	4,111	4,111
Buildings, structures and site improvements, at fair value (refer note)	46,196	46,196
Buildings, at cost	125	176
Less: Accumulated depreciation	(6,805)	(3,417)
	<u>39,516</u>	<u>42,955</u>
Plant and equipment, at fair value (refer note)	11,919	11,989
Plant and equipment, at cost	1,031	1,071
Less: Accumulated depreciation	(2,575)	(1,470)
	<u>10,375</u>	<u>11,590</u>
Capital work in progress - at cost	<u>120</u>	<u>64</u>
Total property, plant and equipment - at written down value	<u>54,122</u>	<u>58,720</u>
Summary		
Total property, plant and equipment	63,502	63,607
Total accumulated depreciation	(9,380)	(4,887)
Total property, plant and equipment - at written down value	<u>54,122</u>	<u>58,720</u>

Note**Asset Revaluations**

The fair value of land, buildings, structures and site improvements and plant and equipment were independently valued at 30 June 2023 by AssetVal Pty Ltd.

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****Note 8: Property, Plant and Equipment (continued)**

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 \$'000	Buildings, structures and site improvements \$'000	Plant and equipment \$'000	Capital work in progress \$'000	Total \$'000
Balance at 1 July 2024	4,111	42,955	11,590	64	58,720
Additions, at cost	-	-	-	120	120
Depreciation	-	(3,420)	(1,172)	-	(4,592)
Disposals	-	(19)	(107)	-	(126)
Reallocation	-	-	64	(64)	-
Carrying amount at 30 June 2025	4,111	39,516	10,375	120	54,122

Valuation of assets**General valuation principals***Accounting procedure:*

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with AASB 13 *Fair value measurements*: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, fair value is taken to be the current replacement cost.

Highest and best use:

For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some, or all the existing buildings and structures affixed to the land.

Much of the land under Council's care and control is crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use". The reason for the current use of a large proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

For buildings and other structures on and in the land, including infrastructure, "highest and best use" is determined in accordance with the land on and in which they are situated.

Fair value hierarchy level 2 valuations:

Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Note 8: Property, Plant and Equipment (continued)

Fair value hierarchy level 3 valuations of land:

Valuations of crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and/or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets:

There is no known market for these assets, and they are valued at depreciated current replacement cost. This method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Capitalisation thresholds

Capitalisation thresholds used by Council for all assets, other than land, is \$5,000. No capitalisation threshold is applied to the acquisition of land or interests in land.

Estimated useful lives:

Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant and equipment	
Plant and equipment	5 years
Office equipment	5 years
Light vehicles	3 to 7 years
Heavy vehicles	8 to 12 years
Buildings, structures and site improvements	
Buildings - masonry	40 years
Buildings - other construction	15 to 40 years

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Note 8:	Property, Plant and Equipment (continued)
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Transition to AASB 13

The requirements of AASB 13 *Fair value measurement* have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

Land

Freehold land was last revalued at 30 June 2023 at fair value by AssetVal Pty Ltd.

Buildings, structures and site improvements

Buildings, structures and site improvements were last revalued at 30 June 2023 at fair value by AssetVal Pty Ltd. Subsequent additions are recognised on the cost basis.

Plant and equipment

Plant and equipment was last revalued at 30 June 2023 at fair value by AssetVal Pty Ltd. Subsequent additions are recognised on the cost basis.

Capital works in progress

These assets are recognised on the cost basis.

Land under roads

Council is of the opinion that it is not possible to attribute a value sufficiently reliable to qualify for recognition, and therefore land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

Road transport infrastructure

Road transport infrastructure assets were last revalued at 30 June 2023 at both replacement cost and fair value by AssetVal Pty Ltd. Pursuant to advice from the Department of Housing, Local Government and Community Development, these assets have not been recorded in the financial statements of Council. Road transport Infrastructure asset valuations have been reported for information purposes only at Note 20.

BARKLY REGIONAL COUNCIL

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	2025 \$'000	2024 \$'000
Note 9: Trade and Other Payables		
Trade and other payables	589	902
Unexpended grant funds	2,725	4,423
Grants received in advance	1,517	-
Accrued expenses	167	321
Payments received in advance	48	48
Total trade and other payables	5,046	5,694
Settlement of trade creditors is generally net 30 days.		
a. Financial liabilities at amortised cost classified as trade and other payables		
Trade and other payables:		
- total current	5,046	5,694
- total non-current	-	-
	<u>5,046</u>	<u>5,694</u>
Less Unexpended grant funds	(2,725)	(4,423)
Less Grants received in advance	(1,517)	-
Less Payments received in advance	(48)	(49)
Financial liabilities as trade and other payables	756	1,222
No interest is payable on outstanding payables.		
Note 10: Provisions		
<i>Current</i>		
Employee benefits - annual leave entitlements	980	1,032
Employee benefits - long service leave entitlements	351	414
Employee benefits - time off in lieu entitlements	25	-
Total current provisions	1,356	1,446
<i>Non-Current</i>		
Employee benefits - long service leave entitlements	176	135
Total provisions	1,532	1,581
Note 11: Reserves		
Movement in reserves		
<i>Asset revaluation reserves</i>		
<i>Land</i>		
Balance at beginning of reporting year	3,715	3,715
Revaluation of buildings and improvements	-	-
Balance at end of the reporting year	<u>3,715</u>	<u>3,715</u>
<i>Buildings and infrastructure</i>		
Balance at beginning of reporting year	33,479	33,479
Revaluation of buildings and improvements	-	-
Balance at end of the reporting year	<u>33,479</u>	<u>33,479</u>
<i>Plant and equipment</i>		
Balance at beginning of reporting year	8,538	8,538
Revaluation of buildings and improvements	-	-
Balance at end of the reporting year	<u>8,538</u>	<u>8,538</u>
Total asset revaluation reserves	45,732	45,732

The asset revaluation reserves are used to record increments and decrements arising from changes in fair value of non-current assets (less any subsequent impairment losses, where applicable).

BARKLY REGIONAL COUNCIL

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	2025 \$'000	2024 \$'000
Note 11: Reserves (continued)		
<i>Unexpended grants reserve</i>		
Balance at beginning of reporting year	-	7,082
Transfer (from)/ to reserve	-	(2,659)
Transfer to current liabilities	-	(4,423)
Balance at end of the reporting year	-	-
Unspent grant funds are recognised as revenue under AASB 1058: Income for Not-for-profit entities as Council generally has no incomplete specific performance obligation and has therefore earned the revenue. These funds are recorded in the unspent grants reserve and are shown within equity. Grants with an outstanding specific performance obligation are treated as a liability. In the prior year, the Department of Housing, Local Government and Community Development have requested that unspent grant funds recognised in the unexpended grants reserve be transferred to current liabilities.		
Total reserves	<u>45,732</u>	<u>45,732</u>

Note 12: Assets Subject to Restrictions

The uses of the following assets are restricted, wholly, or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to council, or for which the revenues were originally obtained.

	Notes		
Cash and Financial Assets			
Unexpended amounts received in relation to funded programs	9	<u>4,242</u>	<u>4,423</u>
<i>The following liabilities, included in note 9, may be discharged from restricted assets in the first instance.</i>			
Payables	9	756	1,222
Provisions	10	<u>1,532</u>	<u>1,581</u>
		<u>2,288</u>	<u>2,803</u>

Note 13: Reconciliation to Statement of Cash Flows

For the purposes of the Cash Flow Statement, cash and cash equivalents includes cash on hand and at call deposits with other financial institutions. Term deposits with a maturity period of 89 days or less are also included. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

(a) Reconciliation of cash

Cash at bank	<u>6,592</u>	<u>4,553</u>
Balance as per Statement of Cash Flows	<u>6,592</u>	<u>4,553</u>

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	2025 \$'000	2024 \$'000
Note 13: Reconciliation to Statement of Cash Flows (continued)		
(b) Reconciliation of Cash Flow from Operating Activities with Current Year Deficit		
Current year deficit	(1,530)	(11,977)
<i>Non-cash flows:</i>		
Loss from disposal of property, plant and equipment	89	-
Depreciation and amortisation	4,592	4,887
Grants for capital acquisitions treated as Investing Activity	(358)	(126)
<i>Changes in assets and liabilities:</i>		
(Increase) / Decrease in assets:		
Trade and other receivables	(326)	27
Inventories	(5)	(6)
Increase/(decrease) in liabilities:		
Trade and other payables	(649)	311
Employee provisions	(49)	(275)
Net cash from operating activities	1,764	(7,159)
(c) Financing arrangements		
Unrestricted access was available at balance date to the following lines of credit:		
Corporate credit cards	7	50

Note 14: Financial Risk Management**Accounting policies - recognised financial instruments***Bank, deposits at call, short term deposits*

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned.

Terms and conditions: Deposits returned a fixed interest rate of 1.45% in 2024, while no investments were made in 2025. Short term deposits have an average maturity of 30 days and average interest rates of 1.85% (2024: 30 days, 1.25%).

Carrying amount: approximates fair value due to the short term maturity.

Receivables - rates and associated charges

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions: Secured over the subject land, arrears attract interest of 15% (2024: 15%). Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within Council's boundaries in the State.

Carrying amount: approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within Council's boundaries.

Carrying amount: approximates fair value (after deduction of any allowance).

BARKLY REGIONAL COUNCIL

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****Note 14: Financial Risk Management (continued)***Receivables - other levels of government*

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by departments and agencies of state and commonwealth governments.

Carrying amount: approximates fair value.

Receivables - retirement home

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

Carrying amount: approximates fair value (after deduction of any allowance).

Liabilities - creditors and accruals

Accounting policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to Council.

Terms and conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

(a) Accounting Classification

Council's financial instruments consist mainly of deposits with banks, short term investments, trade and other receivables, trade and other payables and lease liabilities.

The following table shows the allocation of carrying amounts for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

		Held-to-Maturity	Other financial assets	Other financial liabilities
		\$'000	\$'000	\$'000
30 June 2025				
Financial assets measured at amortised cost:	Note			
Cash and cash equivalents	5	-	6,592	-
Trade and other receivables	6	-	2,687	-
Financial liabilities measured at amortised cost:				
Trade and other payables	9a	-	-	756
Total financial liabilities		<u>-</u>	<u>9,279</u>	<u>756</u>

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****Note 14: Financial Risk Management (continued)**

		Held-to- Maturity	Other financial assets	Other financial liabilities
		\$'000	\$'000	\$'000
30 June 2024				
Financial assets measured at amortised cost:	Note			
Cash and cash equivalents	5	-	4,553	-
Trade and other receivables	6	-	2,361	-
Financial liabilities measured at amortised cost:				
Trade and other payables	9a	-	-	1,222
Total financial liabilities		-	6,914	1,222

Fair values

Unless otherwise stated, all carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of Council.

Council does not have any derivative instruments as at 30 June 2025 (2024: \$Nil).

(b) Financial Risk Management

Council has exposure to the following risks arising from financial instruments:

- i. Credit risk;
- ii. Liquidity risk; and
- iii. Market risk

Risk management framework

Council has overall responsibility for the establishment and oversight of Council's risk management framework. Council's risk management policies are established to identify and analyse the risks faced by Council, to set appropriate risk limits and controls and to monitor risks and adherence to limits.

(i) Credit risk

Credit risk is the risk of financial loss to Council if a counterparty to a financial instrument fails to meet its contractual obligations and arises principally from Council's receivables from rate payers.

Council's maximum exposure to credit risk at reporting date in relation to each class of recognised financial assets is the carrying amount of those assets as disclosed in the Statement of Financial Position and the accompanying notes to the financial statements.

Council's main concentration of credit risk is with Westpac and ANZ Banks as Council's bank accounts are held with these banking institutions.

The maximum credit risk on the financial assets of Council is the carrying amount of trade and other receivables net of any allowances for doubtful debts. Council believes that it does not have any significant credit risk exposure to any other counter party or group of counter parties as Council actively manages credit risk by following up outstanding debtors.

There are no material amounts of collateral held as security as at 30 June 2025 (2024: \$Nil).

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****Note 14: Financial Risk Management (continued)****(ii) Liquidity risk**

Liquidity risk is the risk that Council will not be able to meet its obligations as and when they fall due. Council manages its liquidity risk by monitoring actual expenditure to ensure it is maintaining sufficient cash reserves.

(iii) Market risk

Market risk is the risk that changes in market prices - such as foreign exchange rates, interest rates and equity prices will affect Council's income or the values of its holdings of financial instruments.

Council does not have any exposure in relation to changes in foreign exchange rates and equity prices. Council is however, exposed to interest rate risk in relation to cash and cash equivalents and short term investments (term deposits). Council partly manages this by entering into fixed-rate instruments.

Exposure to interest rate risk

The interest rate profile of Council's interest-bearing financial instruments is as follows:

	Note	2025 \$'000	2024 \$'000
Variable rate instruments (cash and cash equivalents, excluding cash on hand)	5	6,592	4,553
		<u>6,592</u>	<u>4,553</u>

Fair value sensitivity analysis for fixed-rate instruments

Council does not account for any fixed-rate financial asset or financial liabilities at fair value through profit or loss. Therefore, a change in interest rates as the reporting date would not affect profit or loss.

Cash flow sensitivity analysis for variable-rate instruments

A reasonably possible change of 100 basis points in interest rates at the reporting date would have increased (decreased) profit or loss by the amounts shown below. The analysis assumes that all other variables remain constant.

	100bp Increase	100bp Decrease
30 June 2025		
Variable rate instruments	66	(66)
30 June 2024		
Variable rate instruments	46	(46)

Note 15: Financial Indicators

These financial indicators have been calculated in accordance with information paper 9 - Local Government Financial Indicators prepared as part of the Local Government Association Financial Sustainability Program.

(a) Operating Surplus Ratio	2025 -6%	2024 -46%
<u>Operating Surplus</u>		
Total Operating Revenue		

This ratio expresses the operating surplus as a percentage of total operating revenue.

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	2025	2024
Note 15: Financial Indicators (continued)		
(b) Current ratio	0.03%	0.02%
<u>Current assets - externally restricted assets</u> Current liabilities		
(c) Rate coverage percentage	17.10%	20.38%
<u>Rate revenues</u> Total revenues		
(d) Rates and annual charges outstanding percentage	41.80%	65.86%
<u>Rates and annual charges outstanding</u> Rates and annual charges collectible		

Note 16: Superannuation

Council contributes in respect of its employees to superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme.

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of 11.5% (2024: 11%) of ordinary time earnings in accordance with superannuation guarantee legislation. No further liability accrues to Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the fund.

The amount of the superannuation contributions made by Council during the year ended 30 June 2025 was \$1,449,470 (2024: \$1,523,953).

Note 17: Contingent Assets and Contingent Liabilities

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to a deductible "insurance excess", the amount of which varies according to the class of insurance.

Council receives significant income from a number of grant funding providers. If grant monies are not expended in accordance with the funding agreements, there is a potential for funding to be withdrawn and a requirement that these funds be repaid to the relevant funding body.

During the financial year 2022, Council received grant funding amounting to \$430,744 to purchase five tractors for community use. The contracted supplier has since entered liquidation after receiving an advance payment of \$408,744 during financial years 2023 and 2024. As at reporting date, only two tractors have been delivered, and the portion for the three tractors not delivered amounts to \$250,799.

Council is seeking delivery of the three tractors or recovery of the funds from the liquidator. Should recovery be unsuccessful, there is uncertainty whether Council will be required to refund the amount to the funding body.

At this stage, the amount of the potential liability, if any, cannot be reliably measured and no provision has been recognised.

BARKLY REGIONAL COUNCIL

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Note 18: Events After the Reporting Period

No matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect Council's operations, the results of those operations or Council's state of affairs in future financial years.

Note 19: Related Party Transactions

(a) Key Management Personnel

The key management personnel of Council include the Mayor, Councillors, the CEO and certain prescribed officers. The total compensation is:

	2025* \$'000	2024* \$'000
Key management personnel compensation	1,322	1,986

* Short term benefits provided to the CEOs in 2025 totalled \$253,848 (2024: \$308,741). There were no long term benefits.

Other Related Party Transactions

KMP and relatives of KMPs own retail businesses from which various supplies were purchased as required either for cash or on 30-day account. Purchases from these individual businesses are made in accordance with approved Council purchasing policy and the requirements of the *NT Local Government Act 2019*.

One close family member of KMP is employed by Council in accordance with the terms of the Award, and as recorded in the public register of salaries maintained in accordance with section 105 of the *NT Local Government Act 2019*.

Note 20: Road Transport Infrastructure

Road transport infrastructure assets were last revalued at 30 June 2023 by AssetVal Pty Ltd. Pursuant to advice from the Department of Community and Local Government Services these assets have not been recorded in the financial statements of Council. Transport Infrastructure valuations have been reported for information purposes only.

Road transport infrastructure valuations are detailed below:

	Replacement cost \$	Fair Value \$
1. Roads	57,042,483	28,072,798
2. Culverts	979,489	502,818
3. Footpaths	2,426,531	1,479,805
4. Kerbs and gutters	10,564,319	5,184,282
5. Point Generic	519,000	126,732
6. LGANT managed roads	25,491,254	16,824,000
	<u>97,023,076</u>	<u>52,190,435</u>

An annual depreciation charge on road transport infrastructure totalling \$3,590,918 (2024: \$3,565,448) has not been recorded in the statement of profit or loss and other comprehensive income for the year ended 30 June 2025.

BARKLY REGIONAL COUNCIL

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**CHIEF EXECUTIVE OFFICER'S CERTIFICATE
FOR THE YEAR ENDED 30 JUNE 2025**

I, Susan Steele, Interim Chief Executive Officer of Barkly Regional Council (Council), certify that to the best of my knowledge, information and belief:

- a. the General Purpose Financial Report has been properly drawn up in accordance with applicable Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 2019* and the *Local Government (Accounting) Regulations 2021* so as to present fairly the financial position of Council as at 30 June 2025 and its financial performance for the year ended on that date;
- b. the General Purpose Financial Report is in accordance with the accounting and other records of Council; and
- c. there are reasonable grounds to believe that Council will be able to pay its debts as and when they become due and payable.



Susan Steele
Interim Chief Executive Officer

Date: 30 October 2025

INDEPENDENT AUDITOR'S REPORT**TO THE MAYOR AND COUNCIL MEMBERS OF BARKLY REGIONAL COUNCIL****Report on the Audit of the Financial Report****Opinion**

We have audited the financial report of Barkly Regional Council (Council), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, the notes to the financial report including a summary of material accounting policies and the Chief Executive Officer's Certificate.

In our opinion, the financial report of Barkly Regional Council has been prepared in accordance with the *Local Government Act 2019* and the *Local Government (Accounting) Regulations 2021*, including:

- (i) giving a true and fair view of Council's financial position as at 30 June 2025 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 2019* and the *Local Government (Accounting) 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 Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (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.

Basis of accounting and restriction on distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes the basis of accounting and the material accounting policies. The financial report has been prepared to assist Council to meet the reporting requirement of the *Local Government Act, 2019* and the *Local Government (Accounting) Regulations 2021*. As a result, the financial report may not be suitable for another purpose.

Responsibilities of the Chief Executive Officer for the Financial Report

The Chief Executive Officer of Council is responsible for the preparation and fair presentation of the financial report in accordance with the Australian Accounting Standards, the *Local Government Act, 2019* and the *Local Government (Accounting) Regulations 2021* and for such internal control as the Chief Executive Officer determines is necessary to enable the preparation and fair presentation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive Officer is responsible for assessing 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 Mayor and Council Members intend to either liquidate Council or to cease operations, or have no realistic alternative but to do so.

The Chief Executive Officer is also responsible for overseeing Council's financial reporting process.

INDEPENDENT AUDITOR'S REPORT**TO THE MAYOR AND COUNCIL MEMBERS OF BARKLY REGIONAL COUNCIL****Report on the Audit of the Financial Report (continued)*****Auditor's Responsibilities for the Audit of the Financial Report***

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

This description forms part of our auditor's report.

LOWRYS AUDIT

Colin James, FCA
Registered Company Auditor

Darwin

Date: 30 October 2025







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