

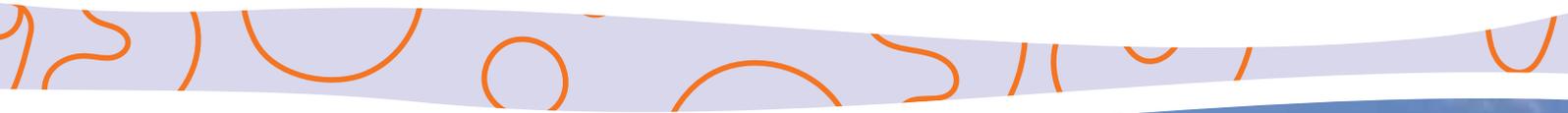
WEST DALY
Regional Council

Yu kanhi thimneme da ngarra putek neki

Welcome to Country

Annual Report

2023-24



West Daly Regional Council acknowledges the Traditional Owners and custodians of the lands on which we live and work, paying our respects to Elders past, present and in the future

Our Brand

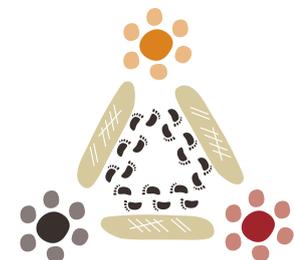
Our Council's logo was developed from a concept design created by Annunciata Wilson of Peppimenarti. The communities within the West Daly region are represented by the colours of their dance group.

Communication between communities was sent via message sticks to advise of the passing of a loved one or ceremonies. People would walk to where they needed to be and they would count the number of days it would take by marking the message stick.

Peppimenarti is red (Wangga)

Nganmariyanga is yellow (Lirrga)

Wadeye is black (Thanta)



DARWIN

Address: 1/4 Albatross Street, Winnellie NT 0820

Telephone: (08) 7922 6403

Email: info@westdaly.nt.gov.au

WADEYE

Address: Lot 463 Perdjer Street, Wadeye NT 0822

Postal Address: C/ Wadeye Post Office, Wadeye NT 0822

Telephone: (08) 8977 8702

NGANMARRIYANGA

Address: Lot 108, Nganmariyanga NT 0822

Postal Address: CMB 30 Palumpa NT 0822

Telephone: (08) 8977 8500

PEPPIMENARTI

Address: Lot 16, Peppimenarti, NT 0822

Postal Address: PMB 56 Peppimenarti NT 0822

Telephone: (08) 8977 8600

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Disclaimer:

While care has been taken to ensure the content in this Annual Report is accurate, we cannot guarantee it is completely error free. We also value your feedback on how we present the information in this report. If you wish to share your feedback with us, please send an email to info@westdaly.nt.gov.au

Warning:

Aboriginal and Torres Strait Islander readers are advised that this document may include the images of people who are deceased.

Message from the CEO



Murrinh nukunu thangu CEO – (Welcome message from CEO)

It is with profound sadness that we extend our deepest condolences to the family and friends of our late Mayor. His leadership and unwavering dedication have left an enduring legacy on our community. We are committed to continuing his work with our current elected members, Mayor and Deputy Mayor, ensuring that his vision lives on through our collective efforts.

Among his many accomplishments, the Wadeye pool stands as a testament to his dedication to community wellness and cohesion. Our progress in staff development and training under his guidance has equipped our team to better serve our community, while improvements in connectivity between sites have enhanced our efficiency and collaboration.

We extend our heartfelt gratitude to our funding partners, the Australian Government and the Northern Territory Government, whose support has been vital to our achievements. As we look to the future, we remain focused on enhancing our governance structures to ensure sustainable growth and development.

Despite our successes, we recognise the ongoing challenges our region faces. From pressing social issues to the impacts of the wet season and the vast distances that complicate our efforts, we are dedicated to addressing these difficulties with resilience and determination. Together, we will honour the legacy of our late Mayor and continue building a strong, vibrant, and connected community.

John Thomas
Chief Executive Officer

Vision

Working together to make a difference in our community.

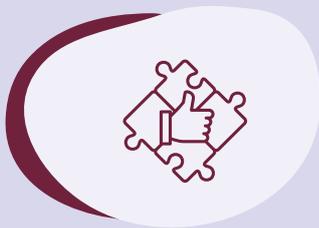
Improving how we live in our communities by creating places that are respectful, peaceful and safe.

Mission

To walk alongside culture, country and people to build a stronger community. We do this by working together, creating real opportunities and providing services and facilities that everyone can use.



Values



We do the right thing



We work together



We look after and encourage each other



We respect each other's feelings, rights and cultures



We listen and learn from each other

Council overview



West Daly Regional Council is aligned with the Northern Territory Government's Top End Regional Economic Growth Plan 2022-2030, which has been developed to enhance social and economic opportunities for people throughout the region.

Council works with the Northern Territory Government on their 4 key priorities to achieve this:



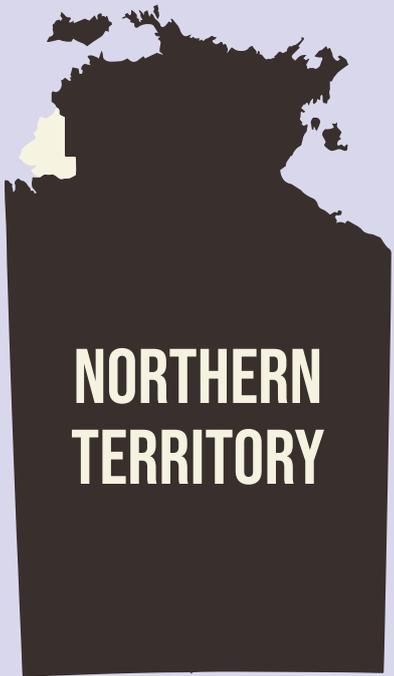
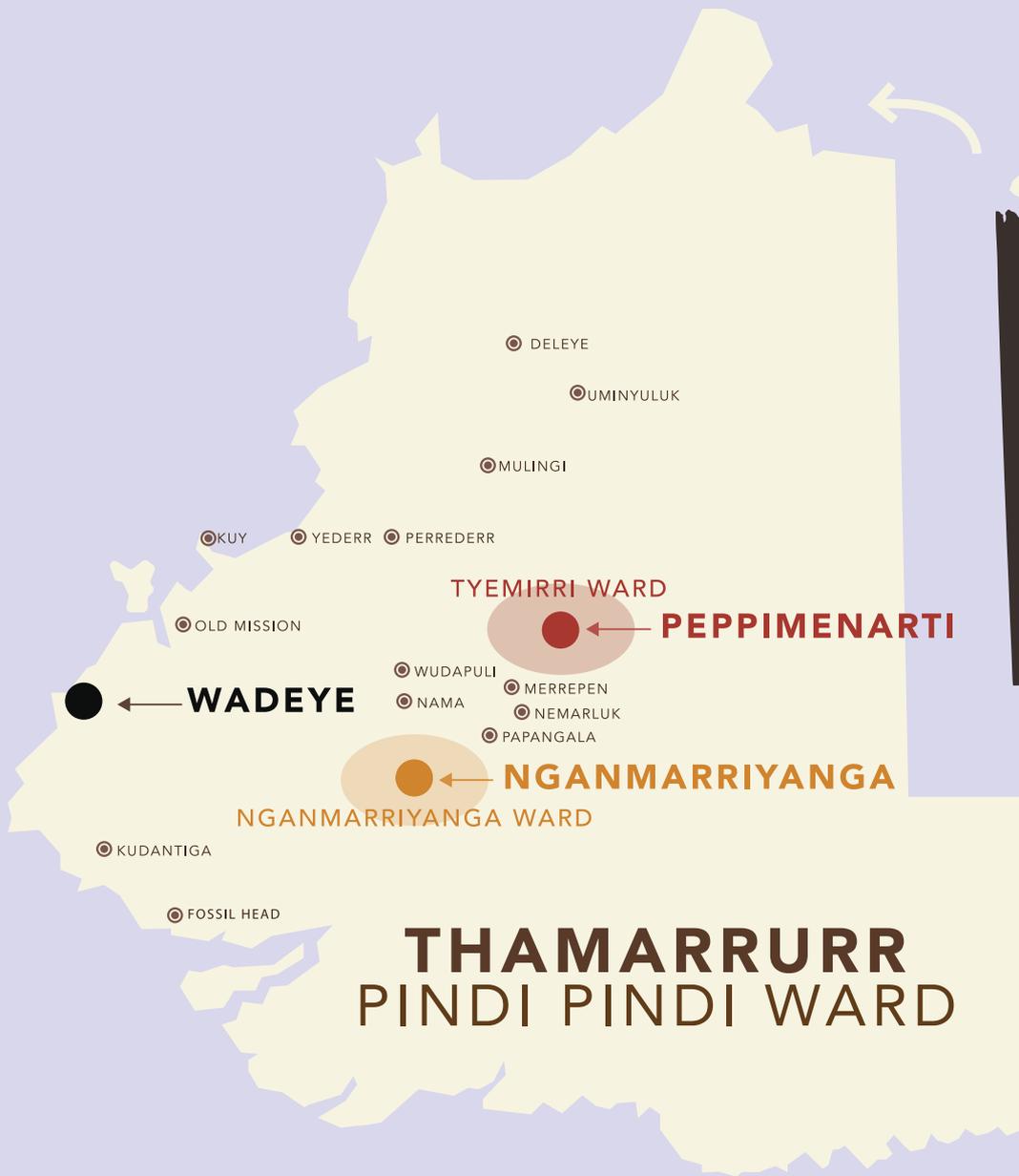
Council plays a key part in the economic and social development of the West Daly region and is extending its services to deliver infrastructure in the region on behalf of the Northern Territory and Australian governments.

We work hard to create real opportunities and provide services and facilities for everyone. Our aim is to strengthen Council's position to build capability and capacity in our communities, develop good infrastructure, increase jobs, improve wellbeing and support our people to prosper and grow.

West Daly Regional Council continues to work in partnership with the Northern Territory and Australian governments and community partners, such as Thamarrurr Development Corporation, to improve how we live in the community.

Council is focused on strengthening its local decision making and capability of its Local Authorities - working together to make a real difference.

Our community



LAND SIZE:

1,395,171 ha
(13,952 Km²)

● Homelands

West Daly region overview

The land in which Elected Members, Local Authority Members and residents reside is known as Tharmarrur, which in local Murinh-Patha language means 'coming together to work as one people'. There are three Wards that make up our Council - Thamarrurr/Pindi Pindi, Nganmariyanga and Tyemirri.

Population focus

3,426

Population (as at 30 June 2023, increase of 13 from previous year)

2,642

Aboriginal and/or Torres Strait Islander

26

median age (compared to 33 NT wide)

88.4%

Aboriginal and Torres Strait Island population (compared with 26.3% NT wide)

50%

couples with children (compared with 27% NT wide)

84%

language at home other than English

12.8%

unemployed (as at 30 June 2022, compared to 3.9% for Northern Territory)

439.5

SEIFA index of disadvantage

9%

single person household

74%

households rent

34.7%

of people in younger age groups 0-17 years

6%

people in older age groups 60+ years

(Figures are from Australian Bureau of Statistics, Census 2021 unless otherwise stated)

Selected subpopulation categories

West Daly Regional Council LGA - Total people (Usual residence)	2021			2016			Change
	Number	%	RDA Northern Territory %	Number	%	RDA Northern Territory %	2016 to 2021
Males	1,490	50.1	50.5	1,554	49.1	51.8	-64
Females	1,486	49.9	49.5	1,613	50.9	48.2	-127
Aboriginal and Torres Strait Islander population	2,631	88.4	26.3	2,875	90.8	25.5	-244
Australian citizens	2,790	93.8	79.8	3,006	94.9	78.6	-216
Eligible voters (citizens aged 18+)	1,804	60.6	58.3	1,810	57.2	56.9	-6
Population over 15	2,148	72.2	79.0	2,117	66.8	78.4	+31
Employed Population	474	81.3	94.4	453	57.5	93.0	+21

Source: RDA Northern Territory economic profile, id., Regional Development Australia NT- Australian Bureau of Statistics 2021 Census. 2021 data unless stated otherwise.

Economic focus (as at 30 June 2023)

Gross Regional Product (GRP)
\$0.10 billion



506
local jobs



682
employed residents



9
local businesses

The West Daly region is located in the Top End of the Northern Territory.

The region is a place of untouched beauty with expansive beaches that meet mangrove and melaleuca forest with savannah reaching out to the floodplains of the fertile Moyle River.

The region has diverse flora and fauna across a spectacular landscape that is the traditional lands of Thamarrurr. There are two main languages other than English spoken in the West Daly Region - Murrinh Patha and Kriol.

West Daly Regional Council covers around 14,000 square kilometres and is located about 300 to 420 kilometres south-west of Darwin. The area is mainly rural, with three Indigenous communities at Peppimenarti, Nganmarriyanga and Wadeye which are managed by West Daly Regional Council (Council).



Achievements in 2023–24

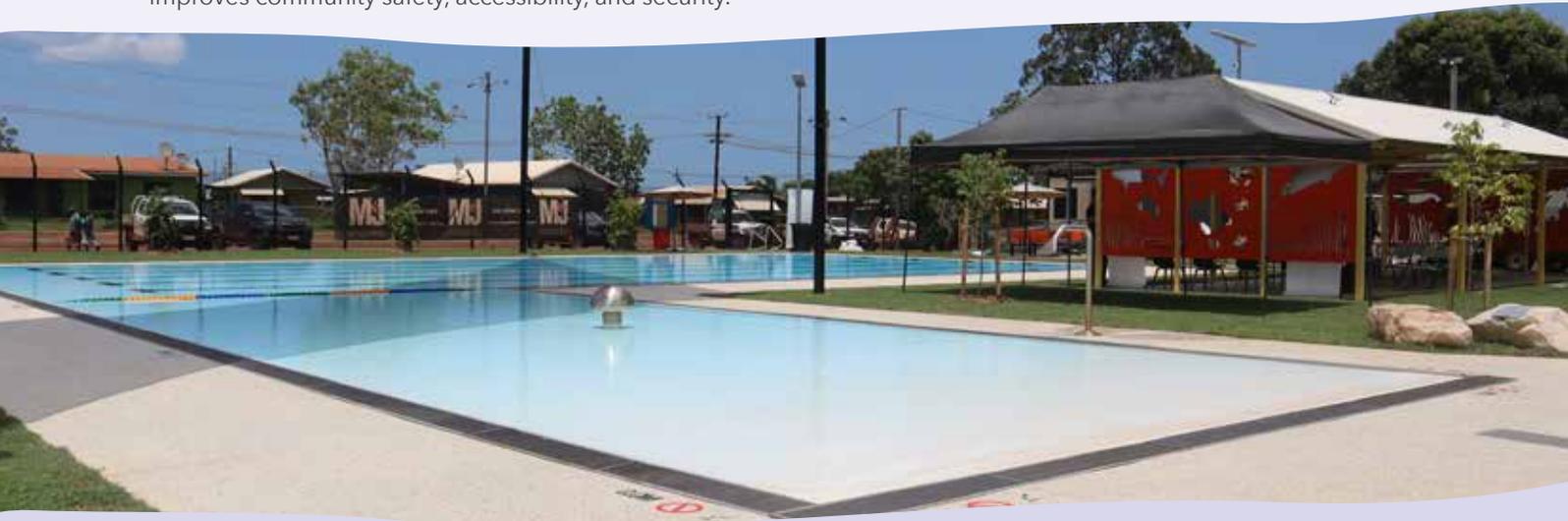
Lighting up the community with solar

New solar-powered lights were delivered in Peppimenarti and Palumpa, at locations supported by Traditional Owners, and some solar-powered lights in Wadeye were replaced. This is part of Council's ongoing efforts to enhance the community's infrastructure and overall wellbeing.

The installation of these solar-powered lights was identified as a key priority by the Local Authorities and improves community safety, accessibility, and security.

The use of solar power for these lights aligns with sustainable and eco-friendly principles, reducing the carbon footprint.

The solar-powered lights not only contribute to a safer environment but also reduce the Council's long-term operational costs, freeing up resources for other community improvements.



Wadeye pool open for business

The Wadeye swimming pool is more than a recreation facility; it is a place for better health and wellbeing, social activity and for the community to come together. The pool was opened after a \$4.5 million refurbishment, but was closed soon after due to staffing challenges and a shortage of qualified lifeguards.

The Wadeye swimming pool was officially re-opened on 23 November 2023, after funding from the NT Government and the Wadeye Local Authority meant

an operations contract could be secured with recreational provider The Y. The event was attended by Northern Territory Chief Minister and Cabinet and culminated in a swimming race between former Chief Minister Natasha Fyles and Member for Daly Dheran Young.

The Y continues to operate the pool, providing a schedule of recreation sessions from Wednesday to Sunday. The Y actively works with Our Lady of the Sacred Heart Thamarrurr Catholic School to facilitate swimming

programs from Wednesday to Friday and hopes to run a school swimming carnival in the future. Mums and bubs classes are held each weekend to promote water safety for young ones around the pool.

The Wadeye swimming pool also offers other programs including pool lifeguarding and first aid training to promote local employment and work readiness.

Starlink connects the community

Starlink was successfully installed by several organisations in Peppimenarti and Wadeye across 2023-24, increasing connectivity across the region and establishing important communications links.

These improvements in mobile and broadband connectivity deliver significant benefits and enhance accessibility for communities and surrounding Homelands.

Wadeye landfill site upgrade

The upgrade of Wadeye's landfill site has seen promising initial progress, with several key improvements already completed. These early steps mark a positive move towards enhancing waste management in the community, addressing long-standing concerns about environmental impact and public health.

While the completed work is a step in the right direction, more remains to be done to fully modernise the site. Ongoing consultations with community members, local leaders, and environmental experts are being held to ensure future upgrades align with the community's needs and sustainability goals.

Wadeye abandoned vehicle pilot program

The Wadeye community has seen significant improvements following the successful implementation of the abandoned vehicle removal pilot program. About 200 abandoned vehicles, left scattered around the area, were cleared from public spaces, enhancing the visual appeal and safety of the community.

The removal of these vehicles has transformed Wadeye, making it not only more aesthetically pleasing but also significantly reducing potential hazards. With fewer abandoned vehicles cluttering

the streets, potential obstruction risks, especially to children and pedestrians, have been reduced. Open spaces have been revitalised, allowing for better access to community areas and improving the overall livability.

The success of the pilot program has not gone unnoticed. During a recent visit, the local Member of Parliament commented on the impressive transformation, praising the community for its efforts and acknowledging how much cleaner, safer, and welcoming Wadeye now appears.

This initiative reflects the community's dedication to maintaining a healthier and more vibrant living environment. The positive outcomes of this pilot create a strong foundation for continued efforts to further enhance Wadeye.

Our governance

The West Daly Regional Council is a local government entity governed by several laws but primarily by the *Local Government Act 2019* and its regulations and guidelines, as well as the *Work Health and Safety Act 2011* and *Fair Work Act 2009*.

Council uses best practice governance to meet its legal and ethical compliance obligation, demonstrate a strong corporate responsibility and deliver services in a timely manner.

Council makes sure its decisions are made within budget and allocates resources appropriately to provide the greatest benefit to our communities.

Our governance structure is designed to enable Council to implement its vision and values with internal controls in place to fulfill its commitments.

This structure holds the Elected Members of Council and our Chief Executive Officer to account by defining their responsibilities and Council's policies, processes and practices. This ensures we can meet our strategic direction and the performance standards set by legislation and governance standards.

Councillors meet every 2 months to discuss and debate local issues, projects and services in our region at an Ordinary Council Meeting, which is open to the public unless dealing with confidential business matters. For more information on Council meetings, see page 16.

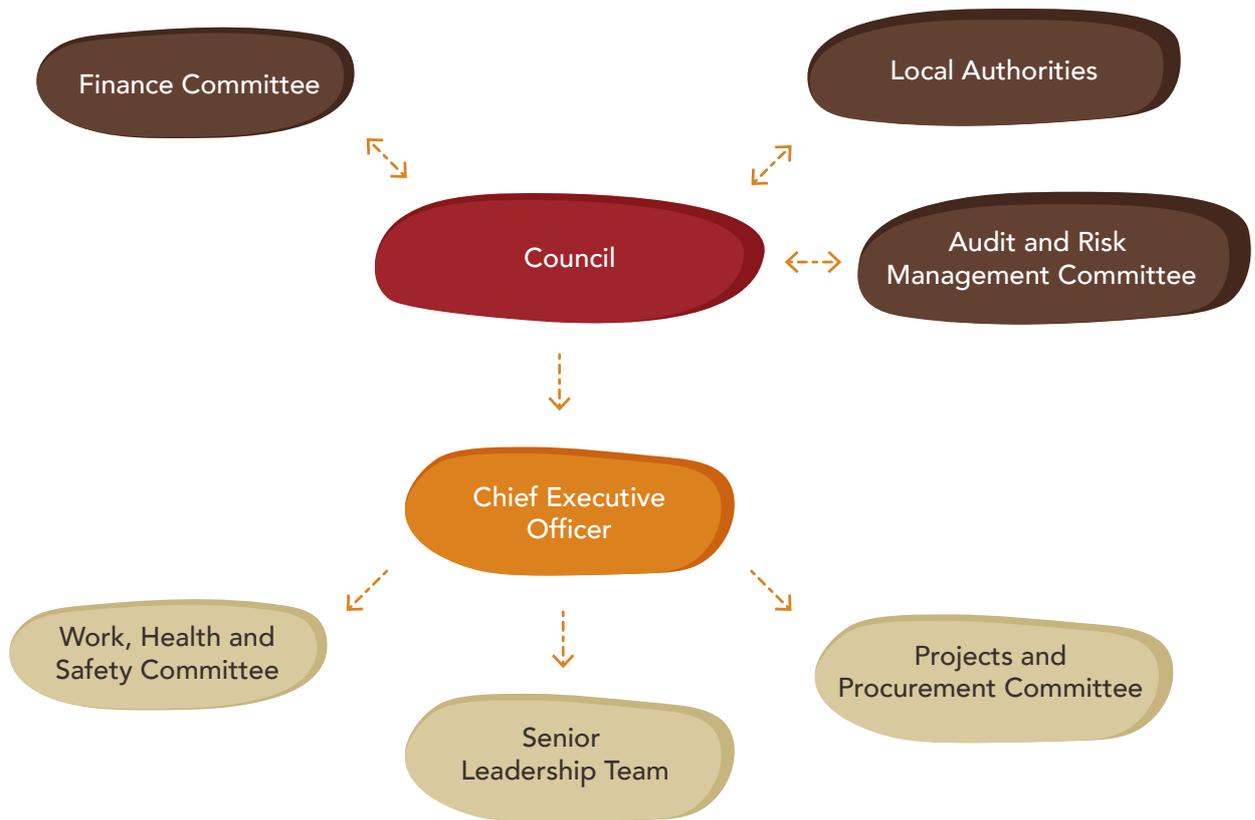
Local Authority meetings are held in the community throughout the year, allowing community members to attend and provide input about services and opportunities to improve their community. For more information on Local Authority meetings, see page 21.

Council is committed to keeping our people informed by being open and transparent.

Council publishes all meeting agenda papers, relevant policies, plans and minutes, including resolutions, on its website www.westdaly.nt.gov.au



Our governance framework



The purpose of the West Daly Regional Council's governance framework is to provide a clear focus on regulatory outcomes, demonstrate a risk-based approach to regulation, improve engagement with stakeholders and inform organisational improvement.

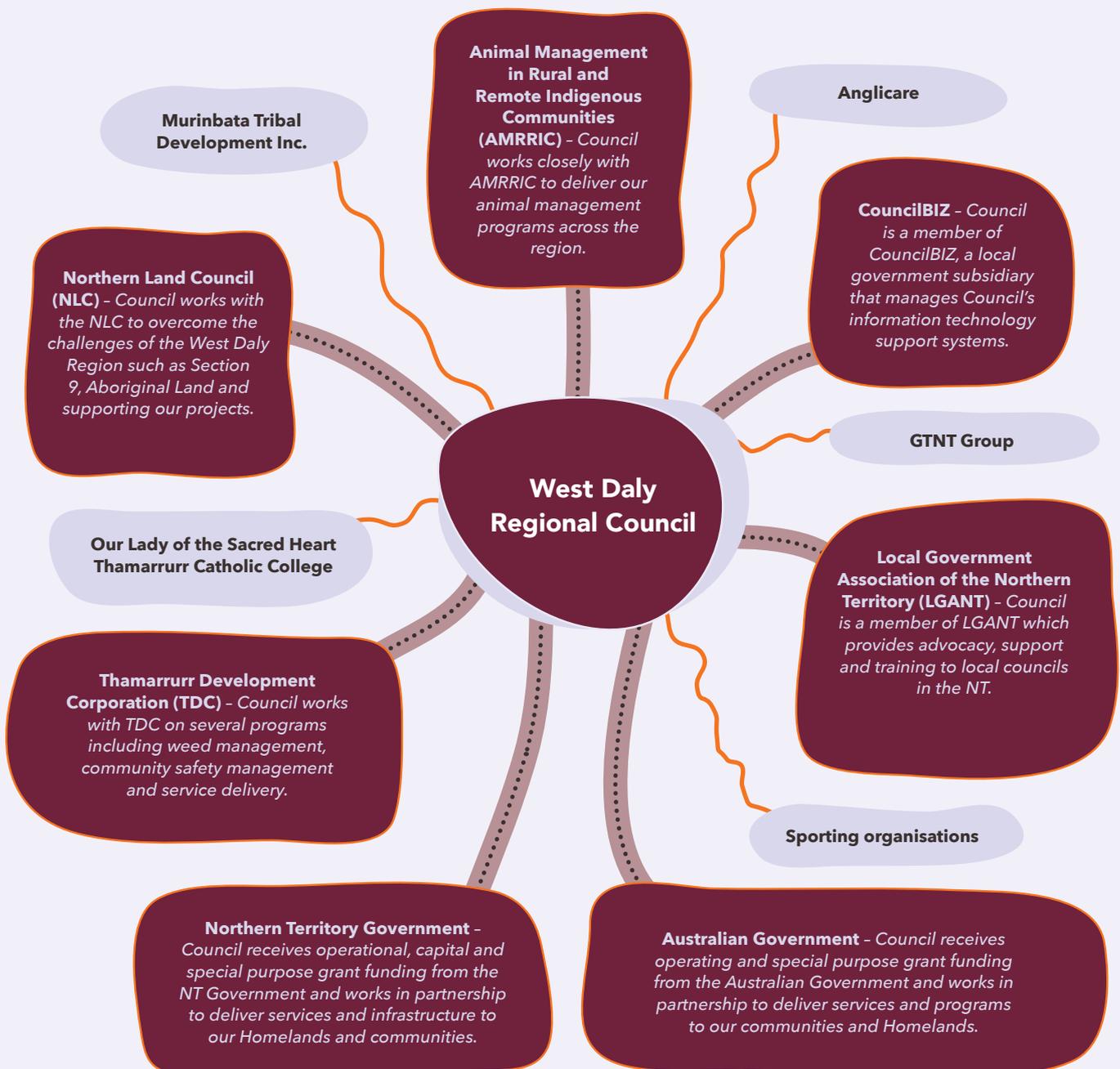
Potential influences on Council's administration and regulatory framework include:

- *Local Government Act 2019*
- Council's policies and procedures
- Council's Audit and Risk Management Committee
- Council's Finance Committee.

Who we worked alongside in 2023-24

The West Daly Regional Council had collaborative partnerships with a wide range of community, business and government organisations to support our community and help deliver services and investment in our region in 2023-24.

Our partners include:



Partnering with AMRRIC for animal management

Dogs and other animals are very important to the people within our region, and dogs occupy a vital place in the culture of our communities. Living conditions in our remote communities impact animal and human health. There are clear links between the health of the local dog populations and their human companions. Large unmanaged dog and cat populations can cause problems for our communities, including overpopulation, Zoonosis (transfer of disease from animal to human, i.e. scabies and hookworm), noise, litter, dangerous and threatening behaviour, and loss of food and livestock.

AMRRIC completed vet programs across the region in 2023-24 including Wadeye, Palumpa, Peppimenarti and several Homelands. Council staff assisted AMRRIC in providing these services which provided an opportunity for training and development across animal welfare and management.



Partnering with The Y at Wadeye Pool

West Daly Regional Council, in collaboration with The Y, has ensured the Wadeye swimming pool is staffed and ready for the community to enjoy. Engaging The Y, a trusted recreational operator in the NT, has been crucial to delivering safe and effective pool operations. With 2 dedicated staff members and active recruitment for local lifeguards, the pool is set to thrive under this partnership.

The Wadeye Local Authority played a key role by contributing 50% funding of the initial lifeguard service contract with The Y, underscoring the community's strong commitment to the pool's success.

The Y has been working closely with local community members to align pool operations with their needs, focusing on safety first. Pool safety rules were recorded in Murinhpatha, the primary Aboriginal language, thanks to the collaboration between The Y, Allan Girdler from Council, and resident Margaret Cuwen-Walker. These safety messages are broadcast regularly at the pool and shared across various agencies in Wadeye.

This partnership has already shown tangible benefits, as highlighted during a visit by the previous NT Chief Minister Eva Lawler and her ministry. Before arriving at the pool, they visited the Wadeye Community Health Centre, which reported a notable reduction in skin infections since the pool's reopening. Access to clean water through community pools plays a critical role in improving hygiene and reducing skin, ear, and eye infections in remote areas. The early positive outcomes in Wadeye reinforce the value of this partnership with The Y.

Serina Davies, an employee from The Y, commented on the benefits of partnering together.

"The Y offers remote communities like Wadeye a not-for-profit model of pool operation that prioritises health, economic and social benefits," Serina said.

"This includes our goal to establish a first-of-its-kind employment pathway for locals to manage their own pool. We're really excited to establish a strong local team in Wadeye and to design our programs with community."

Our Elected Members

Kardu kanhi ngarra thumampunkungkarat-neme welcome puyemamka-neme da ngarra putek kanhi

The Elected Members of the West Daly Regional Council welcome you to Country

West Daly Regional Council is made up of the Mayor, Deputy Mayor and 4 Councillors who are elected for a 4 year term. There are 3 electoral wards, with each ward represented by Elected Members based on their population size, including:

- *Nganmariyanga Ward - one representative*
- *Thamarrurr/Pindi Ward - 4 representatives*
- *Tyemirr Ward - one representative.*

Role of members

according to the *Local Government Act 2019*

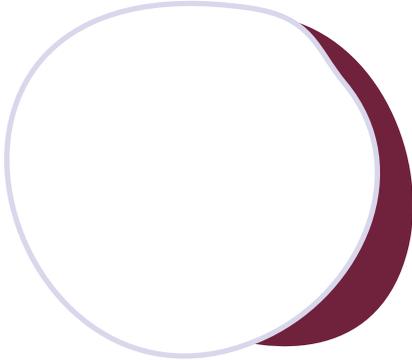
The role of a member of a council is:

- to represent the interests of all residents and ratepayers of the council area; and
- to provide leadership and guidance; and
- to facilitate communication between the members of the council's constituency and the council; and
- to be properly informed to enable participation in the deliberations of the council and its community activities; and
- to ensure, as far as practicable, that the council acts honestly, efficiently and appropriately in carrying out its statutory responsibilities; and
- to ensure that council resources are used prudently and solely in the public interest; and
- to actively monitor the financial affairs of the council.

However, a member of the council has no power to direct or control staff of the council, or to interfere with the management of staff of the council.

A member of the council has a duty to act, at all times, in what the member genuinely believes to be the best interests of the council's constituency.

Elected Members



Mayor

Thamarrurr/Pindi Pindi Ward



Wilfred Harris - Deputy Mayor

Thamarrurr/Pindi Pindi Ward



John Wilson - Councillor

Tyemirri Ward



Terry Sams - Councillor

Nganmarriyanga Ward



Mark Tunmuck-Smith - Councillor

Thamarrurr/Pindi Pindi Ward



Peter Cumaiyi - Councillor

Thamarrurr/Pindi Pindi Ward

Our Elected Members – Council meetings and attendance

Council meetings

Ordinary Council meetings and Finance Committee of Council meetings are held in alternating months. This provides Council with 12 meetings per year to provide oversight, governance and guidance.

Council meetings are an open and transparent forum where Councillors discuss and make decisions about how the Council conducts business for the benefit of their constituents.

All Council meetings are open to the public with the only exclusion being for matters classified by Council as confidential.

Councillor's attendance

Membership of our Council comprises of Elected Members who are legislatively required to attend every Council meeting and must not (without approval of Council) be absent for more than two consecutive meetings.

Date	Meeting	Quorum	Mayor	Deputy Mayor	Cr Tunmuck-Smith	Cr Wilson	Cr Sams	Cr Clark	Cr Cumaiya
			Attendance						
27/7/2023	Ordinary Council Meeting	Yes	☑	☑	☑	☑	☑	☑	NA
31/8/2023	Finance Committee Meeting	Yes	☑	☑	NA	NA	NA	Apology	NA
27/9/2023 postponed to 5/10/2023	Ordinary Council Meeting	Yes	Apology	☑	☑	☑	Apology	☑	NA
19/10/2023	Special Council Meeting	Yes	☑	☑	☑	☑	Apology	☑	NA
26/10/2023	Finance Committee Meeting	No	Apology	Apology	NA	NA	NA	Apology	NA
31/10/2023	Special Council Meeting	Yes	☑	☑	☑	☑	Apology	☑	NA
17/11/2023	Special Council Meeting	Yes	Apology	☑	☑	☑	Apology	☑	NA
30/11/2023	Ordinary Council Meeting	Yes	☑	☑	☑	☑	☑	Apology	NA
14/12/2023	Special Council Meeting	Yes	☑	☑	☑	Absent	☑	Apology	NA
21/12/2023	Finance Committee Meeting	No	Apology	Apology	NA	NA	NA	Apology	NA
25/1/2024	Ordinary Council Meeting	Yes	☑	☑	☑	☑	Apology	Resigned	NA
29/2/2024 postponed to 1/3/2023	Ordinary Council Meeting	Yes	☑	☑	☑	☑	☑	Resigned	NA
8/3/2024	Special Council Meeting	Yes	☑	Absent	☑	Absent	☑	Resigned	NA
27/3/2024	Ordinary Council Meeting	Yes	☑	Apology	☑	☑	☑	Resigned	NA
23/4/2024	Special Council Meeting	No	☑	Absent	Absent	Absent	☑	Resigned	☑
30/5/2024	Ordinary Council Meeting	Yes	☑	☑	☑	☑	Apology	Resigned	☑
26/6/2024	Ordinary Council Meeting	Yes	☑	☑	Apology	Apology	☑	Resigned	☑

Our Elected Members – allowances and committees

Elected Members payments

In accordance with the *Local Government Act 2019*, Councillors are entitled to receive allowances as part of undertaking their duties.

Councillor	Mayor Allowance	Deputy Mayor Allowance \$16,000	Councillor's Allowance \$20,000	Extra Meeting/ Activity Allowance \$10,000	Professional Allowance \$4,000	Vehicle Allowance \$5,000	Mayor Vehicle Allowance \$40,000	Total
Mayor	\$82,000.11	-	\$19,999.99	-	-	-	\$39,999.96	\$142,000.05
Deputy Mayor	-	\$15,787.26	\$19,999.99	\$740	\$500	\$1,808.80	-	\$38,836.05
John Wilson	-	-	\$19,999.99	\$540	\$500	\$5,000	-	\$26,039.99
Terry Sams	-	-	\$19,999.99	\$1640	-	\$2,782.08	-	\$24,422.07
Mark Tunmuck-Smith	-	-	\$19,999.99	\$940	\$500	\$4,566.76	-	\$26,006.75
Peter Cumaiyi	-	-	\$4,692.31	-	-	-	-	\$4,692.31
Jake Clark	-	-	\$11,923.07	\$200	\$700	-	-	\$12,823.07
Total for 2023-24	\$82,000.11	\$15,787.26	\$116,615.30	\$4,060	\$2,200	\$14,157.64	\$39,999.96	\$247,820.27



Our Elected Members – committees

Finance Committee

Held: 31 August, 26 October (no quorum), and 21 December (no quorum) 2023

Chair: Mayor

Members: Deputy Mayor, Cr Clark (resigned 25 January 2024)

Audit and Risk Committee

Held: 28 November 2023 and 23 April 2024

Chair: Cathryn Hutton (independent member)

Members: Mayor, Deputy Mayor, Cr Sams





Local Authorities

The West Daly Regional Council has 3 Local Authorities to give people a strong local voice in their community.

Local Authorities are created under the *Local Government Act 2019* to represent regional and remote areas in the Northern Territory to help Councils listen and work with community residents.

They give community members more control over the services that affect them and involve people in planning projects and services the community need and want.

Local Authorities represent people in Wadeye, Nganmariyanga and Peppimenarti and meet 4 times a year to give feedback on service delivery and identify priority community projects.

For the West Daly Regional Council, the 3 Local Authorities:

- enable local communities to be closely involved in issues related to local government
- ensure local communities have an opportunity to express their opinions on questions affecting local government
- act as advocates for the local community by taking their views directly back to Council
- advise Council and contribute to Service Delivery Plans for local communities and region
- contribute to developing Regional Plans
- recommend priorities for expenditure in Council's budget

- advice Council on its specific community and social projects that impact their community or region
- alert Council to new and emerging issues affecting the community.

Each Local Authority has a budgetary allocation to fund priority local projects based on community need and want.

Local Authorities are governed in accordance with the provisions of *Ministerial Guideline 1, Local Authorities, Local Government Act 2019*.

Council publishes all Local Authority meeting agendas, papers, relevant policies, plans and minutes, including recommendations, on its website.

Local Authority members

WADEYE

Mayor

Deputy Mayor Wilfred Harris

Chairperson Steven Pultchen

Councillor Tunmuck-Smith

Damien Tunmuck

Ken James

Mark Ninnal

Timothy Dumoo

Cyril Ninnal

Basil Parmbuk

Margaret Perdjert

Anne Marie Nudjulu

Gregory Munar

PEPPIMENARTI

Mayor

Chairperson Karl Lukonavic

Councillor Wilson

Henry Wilson

Annunciata Wilson

Leaya Smith

Nathan Wilson

Anastasia Wilson

NGANMARRIYANGA

Mayor

Chairperson Amy Narburup

Councillor Sams

Jack Wodidj

Lorraine Keringbo

Jimmy Murielle

Moses Wodidj

Jeff Wodidj

Roger Wodidj

John Paul Wodidj

Warren Wodidj

Alex Jacky

Sandra Jacky

Mary Wodidj

Local Authorities – meetings

Wadeye (Thamarrurr / Pindi Pindi Ward) - 8 attendees needed for quorum

Dates	Comments	Summary
30 August 2023	No quorum - provisional	4 meetings planned 2 Provisional Meetings 1 meeting with quorum 1 meeting was cancelled
22 November 2023	No quorum - provisional	
19 March 2024	Quorum	
15 May 2024	Cancelled due to insufficient availability	

Nganmariyanga (Nganmariyanga Ward) - 6 attendees needed for a quorum

Dates	Comments	Summary
17 August 2023	No quorum - provisional	4 meetings planned 1 Provisional Meeting 1 meeting with quorum 2 meetings were cancelled
23 November 2023	Cancelled due to insufficient availability	
20 March 2024	Cancelled due to insufficient availability	
16 May 2024	Quorum	

Peppimenarti (Tyemirri Ward) - Greater than half of membership is required for a quorum

Dates	Comments	Summary
18 August 2023	Quorum	4 meetings planned 2 meetings with quorum 2 meetings were cancelled
24 November 2023	Quorum	
21 March 2024	Cancelled due to insufficient availability	
17 May 2024	Cancelled due to insufficient availability	



Local Authority pillars

West Daly Regional Council places great importance on its Local Authorities, which serve as the community's "voice" and contribute to the decision-making process within the region. Local Authorities play a crucial role in representing the community's interests and making recommendations to the Council based on the Regional Plan.

West Daly Region Local Authorities Pillars

Pillar 1

Vital entities as representatives of the community

The Local Authorities in the West Daly region are vital entities that act as representatives of the community. They bring recommendations to the Council, aligning them with the Regional Plan, which serves as the community's "wish list" for the region.

Pillar 2

Empowering residents through Local Authority meetings

Residents are encouraged to actively participate in the decision-making process by attending Local Authority meetings. The dates and times of these meetings are made available through community office advertisements, reflecting the Council's commitment to openness and community engagement.

Pillar 3

Preserving cultural identity: Nurturing local community heritage

Local Authorities emphasise the importance of retaining cultural identity at the local community level. This indicates a commitment to preserving the unique cultural aspects of the region.

Pillar 4

Effective governance and community engagement: Fostering informed decision-making

The governance structure ensures Council is well-informed about issues affecting community members. This structure likely involves regular communication and collaboration between the Local Authorities and the Council.



Pillar 5

Empowering Local Authorities: shaping inclusive decision-making

The Council considers the recommendations put forward by the Local Authorities during its meetings. These recommendations play a pivotal role in the Council's decision making process, which in turn influences the actions taken by the Council.

Pillar 6

Strategic meetings and collaborative engagement

Meetings are the cornerstone of effective collaboration. Local Authorities typically meet 4 times in a financial year, covering the period from July 1 to June 30. These regular gatherings serve as a vital avenue for decision-making, community engagement, and fostering partnerships.

Pillar 7

Leadership integration: The role of Mayor and Deputy Mayor

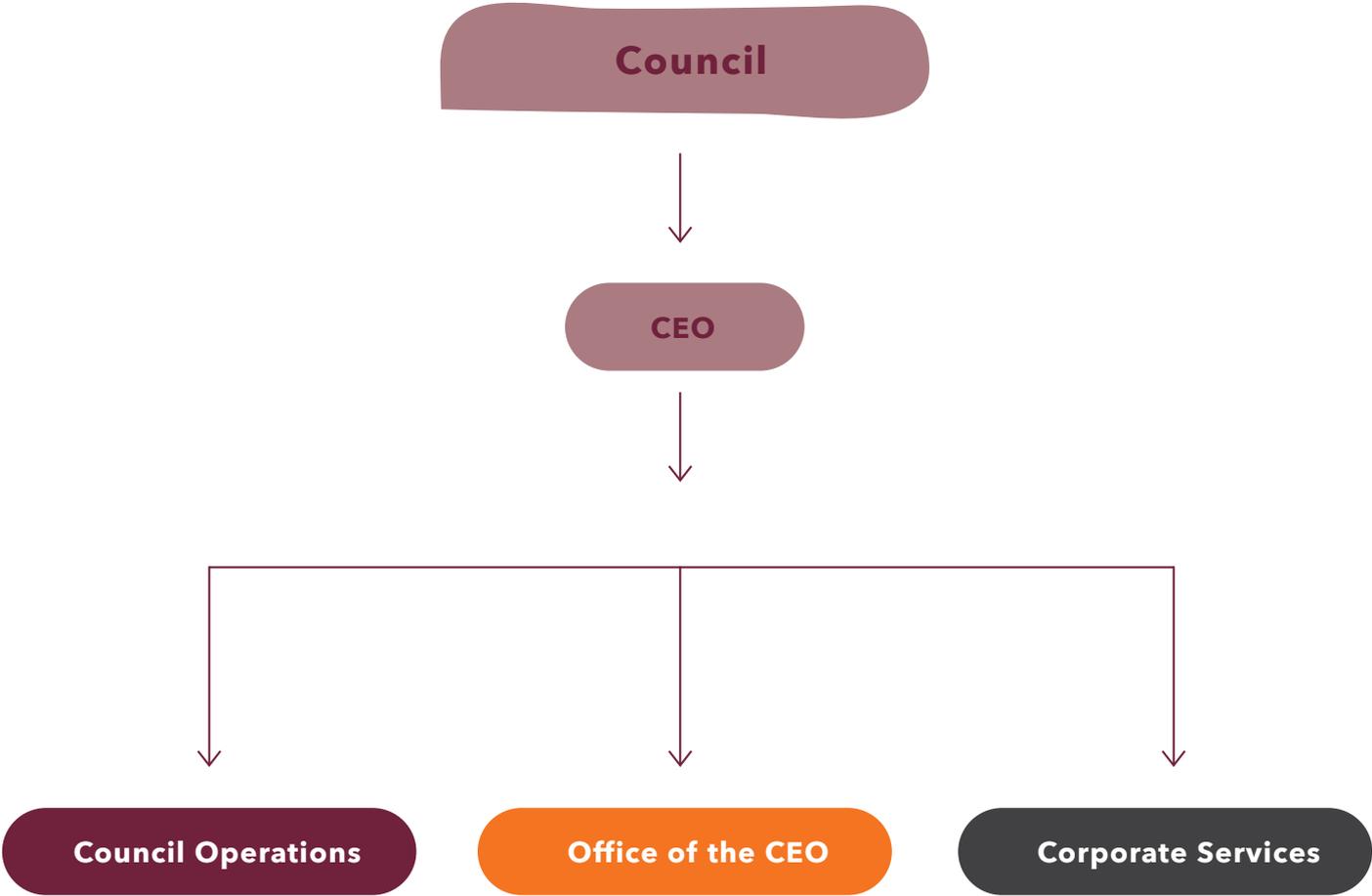
The Mayor and Deputy Mayor have the privilege and opportunity to serve as members of each Local Authority. This involvement ensures a direct connection between the Council's leadership and the Local Authorities.

Pillar 8

Community empowerment through Local Authorities

Elected Members who are appointed to Local Authorities represent the specific community to which the Local Authority is attached. This indicates a localised approach to decision-making, ensuring that the unique needs and concerns of each community are considered.

Our people



Office of the CEO

People and Culture

Executive Support
and Governance

Grants

Work, Health
& Safety

Council Operations

Homelands

Infrastructure and
Civil Works

Municipal Services

Corporate Services

Finance and Rates

Asset Management

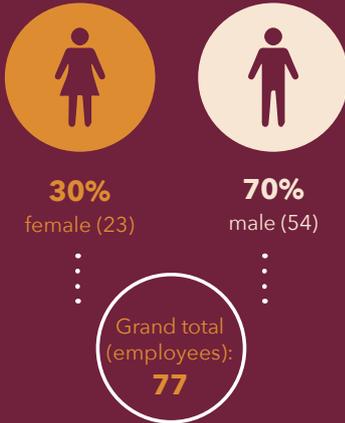
Payroll

Information &
Communication Technology

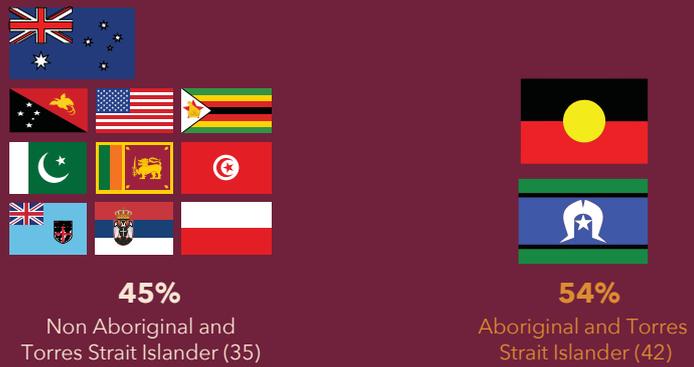
Our people



Workforce **gender** split is:



Workforce is:



Our People

FEATURE STORIES

R U OK Day 2024

Communities across the region came together in a powerful show of support for mental health awareness during R U OK Day in September. This year's event featured community barbeques in Peppi, Palumpa, and Wadeye, as well as a morning tea at the Darwin office. Each gathering emphasised the importance of checking in on one another and fostering open conversations about mental health.

The events featured heartfelt speeches about the importance of mental health awareness and the critical role that communities play in supporting each other. Council is committed to encouraging open dialogue about mental health, both in and out of the workplace and the events were an opportunity to share meals, listen to speakers and engage in meaningful conversations about mental wellbeing. The Darwin office's morning tea provided a comfortable setting for staff to discuss their mental health experiences and hear from management about the support services available within the organisation.

Alston George an employee from West Daly Regional Council commented on the success of the event.

"The barbeque was a great opportunity to bring people together and remind everyone that it's okay to ask for help or check in with someone if you're concerned about their wellbeing," Alston said.

"It was reassuring to see our leadership taking mental health seriously and making it a priority in our workplace."

By raising awareness of mental health and encouraging open dialogue through R U OK Day, Council is helping to break down stigmas and empower employees and community members to seek help when needed. The event served as a reminder of the importance of connection and support, reinforcing the message that no one should go through their mental health journey alone.

Council aims to keep mental health awareness at the forefront ensuring that everyone feels empowered to ask, "Are you OK?" and receive the help they need.



Our service delivery

The West Daly Regional Council delivered a range of municipal and essential services across 3 communities, Peppimenarti, Nganmariyanga and Wadeye, and surrounding Homelands in 2023-24.

These services create many local employment opportunities and support developing and maintaining community infrastructure, assets and programs to meet our communities' needs.

	DARWIN	WADEYE	NGANMARRIYANGA	PEPPIMENARTI	HOMELANDS
Municipal services					
Cemetery maintenance		☑	☑	☑	☑
Road infrastructure and maintenance		☑	☑	☑	☑
Sporting facilities		☑	☑	☑	
Homelands municipal services					☑
Parks and gardens		☑	☑	☑	
Waste management		☑	☑	☑	☑
Council infrastructure		☑	☑	☑	
Animal management		☑*	☑*	☑*	☑*
Council engagement					
Local Authorities		☑	☑	☑	
Council engagement					
Community night patrol		☑	☑	☑	
Bus services		☑			
Library services		☑		☑	
Swimming pool		☑		☑	
Airstrip maintenance services		☑	☑	☑	
Centrelink services			☑	☑	
Post office agency			☑	☑	
Street lights		☑	☑	☑	
Support services					
Administration support	☑	☑	☑	☑	☑
Asset procurement	☑	☑	☑	☑	☑
Governance and compliance	☑	☑	☑	☑	☑
Financial services	☑				
People and wellbeing	☑	☑	☑	☑	☑
Health, safety and risk	☑	☑	☑	☑	
Information technology	☑*				
Records management	☑				
Grant management	☑				

* in collaboration



Internal and Homeland access road network

Council maintains an extensive network of internal roads across the West Daly Region. Council also coordinates maintaining and upgrading a vast network of formed and gravel Homeland access roads. A major budgetary consideration for Council is the ageing internal road network within the communities and a shift to a higher standard for rural roads. Limited funding, extreme environmental impacts due to wet season rains, and the need to source materials and specialist road crews from major urban centres contribute to the challenges, cost and complexity.

Waste management

Council provided a range of waste management services for residents, businesses and community-based organisations across 2023-24. These included regular waste collection services, kerbside garbage collection, litter patrol, regular hard waste removal, community and pre-cyclone clean-up days, waste management facilities management, planning and developing operational policy and strategy, and community education and engagement.

Waste management is critically important across the West Daly region. Our community recognises the link between effective waste management, environmental sustainability, our country, and our people's health.

Council's waste management practices and policies are guided by the *Waste Management Strategy for the Northern Territory 2015-2022*, the *National Waste Policy Action Plan 2019*, and the *Waste Management and Pollution Control Act 2007*.

This is supported by a national shift in thinking about waste as a resource and applying the principles of a circular economy, including:

- avoid waste
- improve resource recovery, increase use of recycled materials and build demand and markets for recycled products
- better manage material flows to benefit human health, the environment and the economy
- improve information to support innovation, guide investment and enable informed consumer decisions.

Achieving this desired approach presents a significant and ongoing challenge to our Council. Our remote and isolated region with vast distances of unsealed roads, high transport costs, and limited waste infrastructure create barriers to efficiently separating and transporting recyclables and hazardous wastes. The historical practices of waste burial and incineration continue across some parts of our region where limited alternative options are available. Failure to demonstrate the economic incentives and positive environmental impacts surrounding resource recovery will continue to undermine any incentive for the community to engage in more sustainable practices.

Cemetery management

Council maintains responsibility for managing and maintaining cemeteries within our region. This is coordinated under the *Burial and Cremation Act 2022* and *Burial and Cremation Regulations 2022*, with strong support from Local Authorities and Traditional Owners.

Several cemeteries and burial sites located within the 3 communities and throughout the Homelands were managed by the Council in 2023-24.

Parks and open spaces

Parks and open spaces are vital places for communities within the West Daly Region to connect, socialise and play. Coming from often crowded living conditions, community parks and open spaces are seen as a refuge and communal meeting places to share stories and enable culture to exist and flourish in a contemporary setting. Council's civil crews take great pride in ensuring these places are well maintained with regular mowing, spraying, irrigation and general maintenance and upgrade activities subject to available funding.

Sports Grounds

Sport continues to play an essential part in the lives of community members within our region. This passion is reflected in Council's commitment to maintaining and improving our sporting grounds and facilities.

The main sports within the region remain Australian Rules Football and softball. Council maintained both sporting code ovals in each community in 2023-24. Civil crews regularly undertook lighting, irrigation and mowing maintenance programs to ensure the grounds remain playable.

The 'supporting healthy communities through sports and recreation programs' report showed there are many benefits to Aboriginal communities participating in sport and recreation programs. These include improving school retention and attitudes to learning, social and cognitive skills, physical and mental health and wellbeing, increased social inclusion and cohesion, increased validation of and connection to culture, and crime reduction.

Animal management

Dogs and other animals are very important to the people within our region, and dogs occupy a vital place in the culture of our communities. Living conditions in our remote communities impact animal and human health. There are clear links between the health of the local dog populations and their human companions.

Large unmanaged dog and cat populations can cause problems for our communities, including overpopulation, Zoonosis (transfer of disease from animal to human, i.e. scabies and hookworm), noise, litter, dangerous and threatening behaviour, and loss of food and livestock.

In 2023-24, animal management practices focused on 3 key areas; regular and frequent veterinarian visits, medical or chemical sterilisation, and a continual educational program. Principally, animal management refers to companion animals such as dogs and cats but may include larger animals such as horses.



Weed control and fire hazard reduction

Weeds severely impact the Northern Territory's environmental, economic, social and cultural values. Under the *Weeds Management Act 2001*, Council works closely with Weed Management Branch of the Northern Territory Department of Environment, Parks and Water Security (now Department of Lands, Planning and Environment) and the Thamarrurr Development Corporation (TDC) Ranger Program to prevent, monitor, notify and dispose of declared weeds within our region.

Bushfires are part of the Northern Territory landscape. The fire season within the West Daly region runs from April to November. In 2023-24, Council undertook pre-season maintenance mowing, spraying, clearing fire breaks, and pruning to reduce the fire risk and effectively manage weed control.

There are 5 management zones across the Northern Territory under the *Bushfires Management Act 2016* and within Bushfires NT jurisdiction, with the West Daly region under the Vernon Arafura Bushfire Management Zone. The Vernon Arafura Regional Bushfire Management Plan supports community-wide fire management within our region and guides our response to and management of fire prevention activities.

Commercial services

Council provides commercial services to several Australian Government agencies and private businesses to deliver contracts in remote communities in the West Daly region in 2023-24.

Australia Post

Council delivered postal services to Nganmariyanga and Peppimenarti on behalf of Australia Post in 2023-24.

Council staff collect, sort, and distribute mail at each location. Council staff also redirect uncollected mail. All mail is secured in the Council office until collected.

Centrelink

Services Australia contracts Council to provide the Agents and Access Program in Nganmariyanga and Peppimenarti. As an Agent, Council is committed to providing and improving the quality of Services Australia services available to customers in the region.

All service access equipment is housed inside Council offices and accessible to customers during Council hours of operation. Services accessed by clients include Centrelink, Medicare, accessing MyGov, and general assistance by Council Agents to access self-service equipment and referral to the Services Australia call centre.

Aerodrome management

Council conducted inspections and facilitated maintenance work and reporting for 3 aerodromes of Nganmariyanga, Peppimenarti and Wadeye on behalf of the Department of Infrastructure, Planning and Logistics (DIPL) in 2023-24.

Council employs Aerodrome Reporting Officers (ARO) for each aerodrome to respond to after-hours calls and ensure the safety of the airstrip before landing. Works Safety Officers (WSO) complete regular inspections and maintenance activities.

Remote tenancy management

Council was contracted by the Department of Territory Families, Housing and Communities to provide Tenancy Management Support Services for Nganmariyanga and Peppimenarti (including the Homelands of Nama and Wudapuli) in 2023-24.

Council Community Housing Officers deliver education to tenants around the living strong program, provide assistance with administrative support, and report repairs and maintenance requests to contractors.

Our operating environment – risks and challenges

The West Daly Regional Council operates in a unique and challenging environment that encompasses various factors, including natural disasters, geographical challenges and remote living conditions.

1. Natural disasters and flooding

The West Daly region is prone to natural disasters, particularly during the wet season. Heavy rainfall can lead to flooding, which disrupts normal operations and affects accessibility to remote communities. Flooding can result in damage to infrastructure, property, and agricultural lands, necessitating resource-intensive recovery efforts.

2. Accessibility

During the wet season, it becomes especially challenging to access remote communities due to waterlogged roads and impassable routes. This isolation can hinder the delivery of essential services and support, impacting the wellbeing of residents in these areas.

3. Supply chain disruptions

Getting suppliers and contractors to work in the West Daly region is often a logistical challenge. The rough road conditions and the remoteness of the area can deter potential suppliers and contractors. This can lead to delays in infrastructure development and maintenance projects.

4. Workforce recruitment and retention

Recruiting and retaining staff in remote areas such as the West Daly region can be a significant challenge. The remote living conditions, limited access to healthcare services, and distance from urban centers make it difficult to fill positions, particularly in healthcare and essential services.

5. Limited healthcare access

The West Daly region faces challenges in providing adequate healthcare services to its residents. The limited availability of medical clinics and healthcare professionals poses health risks, particularly during emergencies and health crises.

6. Community safety and wellbeing

Unrest and crime issues are a growing concern in the West Daly region, requiring careful attention and management. These challenges can impact the overall wellbeing of the community, making it essential to implement strategies promoting safety, community engagement and conflict resolution. Addressing the rising challenges of unrest and crime necessitates collaborative efforts among Local Authorities, law enforcement agencies and the broader community. An integrated approach involving proactive community engagement, educational initiatives, and crime prevention programs is essential to mitigate these challenges effectively.

Council is committed to addressing these complex issues, recognising that a safe and secure environment is fundamental to improving the quality of life for residents in the region. By acknowledging these concerns and working in tandem with the community, Council strives to create a secure and harmonious environment which aligns with its vision of delivering quality services and enhancing the wellbeing of its diverse population.

FEATURE STORIES



Operating environment

The West Daly region faces a unique set of challenges with its geographic location, remote living conditions, susceptibility to natural disasters and ongoing social issues.

Community safety and wellbeing

Social and crime related issues continue to impact the community and Council's ability to provide services. An integrated approach involving proactive community engagement, educational initiatives, crime prevention programs and emergency management plans has been essential to efficiently mitigate issues and navigate challenging periods.

In response to unrest in Peppimenarti, West Daly Regional Council implemented an Emergency Management Plan which was carefully developed to ensure the safety and wellbeing of our staff and the community, while also ensuring essential services were maintained. The plan included thorough risk assessments, careful resource allocation and open

communication with the community. This collaborative and structured approach not only helped navigate this event with minimal disruption, but also strengthened the resilience of both Council and broader community. These efforts highlighted Council's commitment to supporting its people, reinforcing stability and fostering a positive and cooperative environment, even in difficult times.

Accessibility

During the wet season, the region is prone to natural disasters often disrupting normal operations and affecting access to remote communities.

There were no major floods affecting West Daly communities directly over the past 12 months, however flooding did occur along the roads connecting the communities. Despite some restricted access to the communities, they remained largely unaffected by significant flooding.



Our Focus Areas

West Daly Regional Council's Focus Areas are strategic objectives that develop and change with the needs of our community.

Our focus areas for 2023-24 are outlined below.

Focus area

Objective

1. A strong Council

We build strong foundations and continuously improve our governance, planning and systems to create a resilient organisation.

2. Strong, safe and healthy people

We build capability and capacity in our communities, and support all our people by investing in the environment and their safety, growth and wellbeing.

3. Developing Council for community

We aim to provide stable opportunities for our communities through improved infrastructure, increased employment and cultural and sporting events.

4. Delivering on our promises

We grow our services by listening and seeking new opportunities, working with others to support our communities today and in the future.

Focus 1: A strong Council

Destination 1: New strategies

Journey Statement	Statement
1.1 Publish and implement a Strategic Plan	 <p>The Strategic Plan was adopted by Council at the Ordinary Council Meeting held on 30 May 2024. The Plan will be implemented over 3 years from 2024 to 2027.</p>
1.2 Develop a long-term Financial Plan (3 years projected)	 <p>A long-term financial plan is developed each financial year as part of the Council's Regional Plan.</p>
1.3 Publish and implement a Regional Plan	 <p>The 2024-25 Regional Plan was developed in consultation with the Elected Members, and Council's Local Authorities and Committees. The Plan was approved and adopted by Council on 26 June 2024.</p>
1.4 Publish and implement a Circular Economy Strategy	 <p>Council is currently developing a Waste Management Strategy which will include circular economy strategies for the West Daly region.</p>
1.5 Publish and implement a People and Culture Strategy	 <p>The People and Culture Strategy has been incorporated into the West Daly Regional Council Strategic Plan 2024-27 under Focus Area 3: Developing Council for community. Ongoing work includes workforce growth and addressing emerging business needs via the Workforce Management Plan.</p>

Destination 2: Improved governance

Journey Statement	Statement
2.1 Develop and implement an organisational risk framework	 <p>The Audit and Risk Management Committee is overseeing Council's risk framework. The Committee is focused on enhancing the ongoing risk register and updating Council policies to ensure effective risk management.</p> <p>This work aims to strengthen Council's resilience and governance standards.</p>
2.2 Publish a procurement manual and train supervisors and managers	 <p>As part of a comprehensive policy review, Council's procurement policy was reviewed and approved in March 2024. The procurement manual and training are scheduled for release in 2025.</p>
2.3 Review policies against legislative requirements	 <p>A comprehensive review of all Council policies was conducted from November 2023 to May 2024.</p> <p>Ongoing reviews are scheduled to ensure policies remain relevant and compliant with legislation.</p>

Destination 3: Our people, our culture

Journey Statement	Statement
3.1 Survey staff - organisational pulse check	 <p>Pulse check survey to be completed between July and December 2023 now that a People and Culture Manager has been appointed. A meeting will be held in July 2023 with the Senior Leadership Team regarding questions relating to setting a baseline Council. This has not been undertaken before within Council and is an important milestone.</p>
3.2 Publish updated Vision, Mission and Values	 <p>A review of Council's Vision, Mission and Values has been completed and was published in the 2023-2024 Regional Plan.</p>
3.3 Publish updated Vision, Mission and Values	 <p>Cultural awareness training is now integrated into the onboarding process, with 100% of new starters required to access both paper and electronic materials.</p> <p>Ongoing discussions are focused on introducing more interactive or face-to-face training sessions, aiming for 50% staff completion.</p>

Destination 4: Our finances

Journey Statement	Statement
4.1 Continue to investigate commercial opportunities as part of business and competitive organisational strategies	 <p>Council actively chose to prioritise core service delivery over investigating commercial opportunities in the 2023-24 financial year.</p>
4.2 Seek collaborative partnerships that secure financial sustainability	 <p>Council is in the initial stages of seeking collaborative partnerships. Achieving financial sustainability remains a challenge due to the cyclical nature of funding, which disrupts long-term planning and stability.</p>
4.3 Increase 'opportunity' grant based funding by 20%	 <p>In the 2023-24 financial year the Council increased opportunity grant based funding by over 20%.</p> <p>This boost in funding facilitated key community projects including the Wadeye Pool Refurbishment project, the Manthathpe Bridge project, the Peppimenarti Library upgrade and plant procurement through the Immediate Priority Grant.</p> <p>Additionally, funding dedicated to Community Safety Operations and local government contributions allowed Council to improve assets such as Community Safety vehicles.</p> <p>Establishing period contractors for electrical and plumbing work is in the planning stages and is expected to be implemented in the 2024-25 financial year.</p>
4.4 Establish period contracts with preferred contractors (electrical and plumbing)	 <p>Establishing period contractors for electrical and plumbing work is in the planning stages and is expected to be implemented in the 2024-25 financial year.</p>
4.5 Develop Asset Management Plans	 <p>Council has updated its Asset Management Policy in line with legislative requirements and is actively incorporating asset management into ERP systems to streamline processes.</p>

Destination 5: Local decisions

Journey Statement	Statement
5.1 Participate in Local Decision Making agreements	 <p>Council is engaged in Local Decision Making agreements when appropriate.</p>

Focus 2: Strong, healthy and safe people

Destination 1: Strong leadership

Journey Statement	Statement
1.1 Publish a Senior Leadership Statement	 <p>Council has identified its strategic direction with the guiding principle of "doing the right thing, in the right way, at the right time". This framework emphasises ethical decision making, efficient and effective actions and timely responses. It aims to ensure that Council activities align with community needs, legal standards and best practices to foster trust and accountability within the community.</p> <p>This approach has superseded the need for a Senior Leadership Statement.</p>
1.2 Undertake leadership training or coaching (target of 50% of staff in managerial and supervisory positions)	 <p>Leadership training and coaching have been successfully completed, with multiple development sessions and one-on-one coaching provided.</p> <p>The target KPI of 50% has been exceeded, with 80% of managerial and supervisory staff receiving training.</p>
1.3 Undertake Elected Member governance training (target of 6 Elected Members)	 <p>Governance training was not conducted in the 2023-24 period, however Council has scheduled comprehensive training sessions for 2024-25.</p> <p>Preparations are underway to ensure a successful rollout of training and enhanced governance capabilities for the Council and Local Authorities.</p>

Destination 2: Safe workplace

Journey Statement	Statement
2.1 Protect our people's health and safety in community (target of 0 workplace injuries)	 <p>Council is committed to zero workplace injuries by focusing on proactive risk management, regular training and maintaining a strong safety culture to ensure a safe and zero-harm workplace for everyone.</p>
2.2 Continue to develop and implement the WHS continuous improvement plan	 <p>Council is making significant progress in developing a WHS Continuous Improvement Plan. This includes comprehensive reviews and updates to policies and procedures, along with plans for training and ongoing evaluation.</p>
2.3 Provide occupational violence training (target of 12 staff)	 <p>Conflict resolution training is scheduled to be delivered in 2024-25. This initiative aims to foster a more collaborative and harmonious work environment by equipping staff with essential conflict management skills.</p>

2.4 Provide 4WD training (target of 12 staff)	 <p>Council submitted a proposal to the Northern Territory Government (NTG) for the Aboriginal Responsive Skill Grants to support the 4WD training, which is expected to be delivered in 2024-25.</p>
2.5 Provide First Aid training (target of 12 staff)	 <p>The Council has submitted a proposal to NTG for the Aboriginal Responsive Skill Grant and is actively seeking a partnership with Batchelor Institute under the 11J program to deliver First Aid and Manual Handling training. The training is expected to be delivered in 2024-25.</p>
2.6 Provide Hazard and Risk Management training (target of 12 staff)	 <p>During the 2023-24 financial year, the Council successfully completed training on pre and post checklists for plant and machinery use. Staff will participate in units focusing on risk management and workplace communication in 2024-25.</p>

Destination 3: Strong minds

Journey Statement	Statement
3.1 Submit Mental Health and Wellbeing Strategy	 <p>The Council partially developed a Mental Health and Wellbeing Strategy during 2023-24. This strategy includes initiatives focused on mental health awareness, training, workshops and Employee Assistance Services Australia (EASA) programs. Further elements will be incorporated into the plan in the upcoming year to enhance its effectiveness.</p>
3.2 Increase Employee Assistance Program support by establishing simple and clear accessibility processes for all staff	 <p>The Employee Assistance Program is fully established, with clear processes. Two face-to-face information sessions were conducted, and services are now available via phone or face-to-face. Employees provided positive feedback on improvements accessing the program.</p>
3.3 Provide mental health first aid training (target of 20 staff)	 <p>The Council coordinated First Nations Mental Health Training in Wadeye, focusing on community support and awareness of mental health issues. Additional programs include workshops on managing mental health, suicide prevention eLearning and ongoing support through our Employee Assistance Program.</p>

Focus 3: Developing Council for community

Destination 1: More jobs

Journey Statement	Statement
1.1 Establish mechanical and carpentry apprenticeship positions	 <p>The Council is collaborating with GTNT and Batchelor Institute on a civil staff apprenticeship program, which is now in its final stages.</p> <p>In October 2024, Council will participate in the Australian Apprenticeships Support Indicator Quiz to assess additional support needs and expand opportunities in mechanical and carpentry fields.</p>
1.2 Establish an administrative traineeship	 <p>The administrative traineeship program was successfully implemented, with a trainee placed in Darwin.</p>
1.3 Secure additional contracts that create employment opportunities	 <p>Council has not yet secured additional contracts to create new employment opportunities.</p> <p>The focus moving forward will be on strengthening strategic planning and community engagement to achieve these goals in the future.</p>
1.4 Increase civil hours (target of 10% increase across Wadeye, Peppimenarti and Nganmarriyanga)	 <p>Civil hours have remained stable for the 2023-24 period. Purchasing additional yellow plant and delivery of the Wadeye abandoned vehicle project will help to maintain this.</p>

Destination 2: Better buildings

Journey Statement	Statement
2.1 Upgrade security lighting at all buildings	 <p>Council has made significant progress in upgrading security measures, with most buildings now equipped with security lighting.</p>
2.2 Improved fencing at Peppimenarti and Nganmarriyanga civil yards	 <p>The fencing upgrades at Palumpa and Peppimenarti civil yards have been postponed due to other urgent priorities.</p> <p>Council remains committed to completing this project and will revisit it in 2024-25 to ensure improved security and operational efficiency.</p>

Destination 3: Better machinery

Journey Statement	Statement
3.1 Consult with Homelands residents to identify priority infrastructure needs	 <p>Council secured funding through the Immediate Priority Grant for a new grader which was successfully procured in the 2023-24 period.</p> <p>For the continued delivery of the abandoned vehicle project, the Council planned to procure a tilt tray, with the purchase scheduled for 2024-25.</p> <p>Securing funding is a key goal in the Council's ongoing efforts to purchase more machinery.</p>
3.2 Provide training or upskilling opportunities to Civil staff (target of 25% of Civil staff)	 <p>Training and upskilling opportunities for Civil staff have been successfully completed, with over 75% of Civil staff receiving training, tripling the original target of 25%.</p> <p>This initiative is now fully implemented.</p>

Destination 4: Homelands

Journey Statement	Statement
4.1 Fully expend Municipal Essential Service (MES) and Housing Maintenance Services (HMS) budget	 <p>Council has been consistently implementing its MES and HMS budget across the 3 main communities.</p>
4.2 Develop and implement a forward works program (2 years)	 <p>The Council is making steady progress towards developing a 2-year forward works program, which aims to strategically manage and prioritise infrastructure and community services.</p>

Destination 5: Community, cultural and social events

Journey Statement	Statement
5.1 Partner with community to run dry season movie nights	 <p>Council was not able to run dry season movie nights in 2023-24 due to a combination of logistical challenges and resource constraints.</p> <p>Staff shortages and pressing priorities made it difficult to coordinate and execute the event successfully.</p> <p>Council remains committed to providing community activities and will explore opportunities for future events.</p>
5.2 Deliver a NAIDOC event	 <p>NAIDOC events were delivered by the Council from 2-9 July 2023.</p> <p>Bicycles were purchased and used for a special cycling event as part of a partnership with Thamarrurr Youth. Community BBQs were also held across the region.</p>

Focus 4: Delivering on our promises

Destination 1: Transport services

Journey Statement	Statement
1.1 Continue to develop the Wadeye bus service by providing bus shelters (target of 5)	 <p>The Wadeye bus services continue to function smoothly, with the recent employment of a bus driver marking significant progress. Attention will now shift towards improving bus shelters to better serve the community's needs.</p>
1.2 Investigate the viability and community benefits of bus services to Homelands	 <p>Council has yet to fully assess the overall viability of the Homelands bus service.</p>

Destination 2: IT projects

Journey Statement	Statement
2.1 Implement a new Records Management System	 <p>Council's new records management system (Magiq Cloud) was implemented in June 2024 and system administration training has commenced.</p> <p>SharePoint Records management system will be implemented in August 2024 as part of Council's transition to cloud-based systems.</p>
2.2 Implement a new ERP/ Finance System	 <p>New ERP system Xero was implemented and went live in April 2024 as part of Council's transition to cloud-based systems.</p>
2.3 Develop interconnectivity between work sites to improve speed and reliability	 <p>Council has recently installed Star Link and adopted Microsoft Teams to enhance communication between work sites.</p> <p>This initiative aims to improve connectivity and collaboration, ensuring that staff can communicate effectively regardless of location. These technological upgrades are set to streamline operations and support better service delivery for community.</p>
2.4 Implement centralised system to capture road asset data (GIS)	 <p>The Council's efforts to implement a GIS system are underway but not yet fully realised. Further work is required in training and system integration to ensure the successful completion of the project.</p>

Destination 3: Waste management

Journey Statement	Statement
3.1 Finalise the Waste Management Strategy	 <p>Council is advancing its Waste Management Strategy through collaboration with Keep Australia Beautiful NT.</p> <p>This partnership focuses on promoting sustainable practices, reducing waste and enhancing community</p>
3.2 Continue to upgrade the Wadeye Waste Management Facility	 <p>The Council is in the early stages of planning improvements to the Wadeye Waste Management Facility.</p> <p>While significant progress is yet to be made, Council remains committed to advancing this project to improve waste management practices and environmental outcomes.</p>
3.3 Implement a dedicated Waste Management Officer for Wadeye Waste Management Facility	 <p>The appointment of a dedicated Waste Management Officer at Wadeye through the Council's contractor has significantly enhanced waste management operations.</p> <p>Continued efforts will focus on maintaining operational efficiency and boosting community engagement.</p>
3.4 Implementation of Circular Economy Fund - Wadeye Abandoned Vehicle pilot program	 <p>The Council has successfully continued its abandoned vehicle program, which aims to identify, remove and properly dispose of abandoned vehicles to improve community aesthetics and public safety.</p> <p>However, there is still significant work to be done in integrating these efforts into broader circular economy strategy.</p>

Destination 4: Healthy animals

Journey Statement	Statement
4.1 Work with service providers to establish an Animal Management Plan	 <p>Animal Management in Rural and Remote Indigenous Communities (AMRRIC) delivered an animal management program in December 2023 and conducted a census in May 2024.</p> <p>Further collaboration is taking place to develop a long-term animal management strategy for the region.</p>

Destination 5: Big projects

Journey Statement	Statement
5.1 Complete the Wadeye Swimming Pool replacement (refurbishment) project	 <p>The Wadeye Swimming Pool refurbishment project was completed in November 2023 with the official opening taking place on 23 November 2023.</p> <p>Council faced early challenges with staffing the pool and consequently contracted The Y through a tender process to allow the pool to remain open to the public.</p>
5.2 Complete the Manthathpe walkway project	 <p>The Manthathpe Bridge was successfully opened on 16 August 2023. This significant infrastructure project enhances connectivity and supports local development. The completion marks a milestone for the community.</p>
5.3 Complete the solar street light safer communities initiative	 <p>The solar street light safer communities initiative has met and surpassed its goals, significantly enhancing public safety and environmental sustainability.</p>
5.4 Continue Road Infrastructure Delivery program across the region	 <p>Council is actively advancing its road infrastructure delivery program, with a crucial emphasis on improving access roads to Homelands.</p>

Destination 6: Future projects

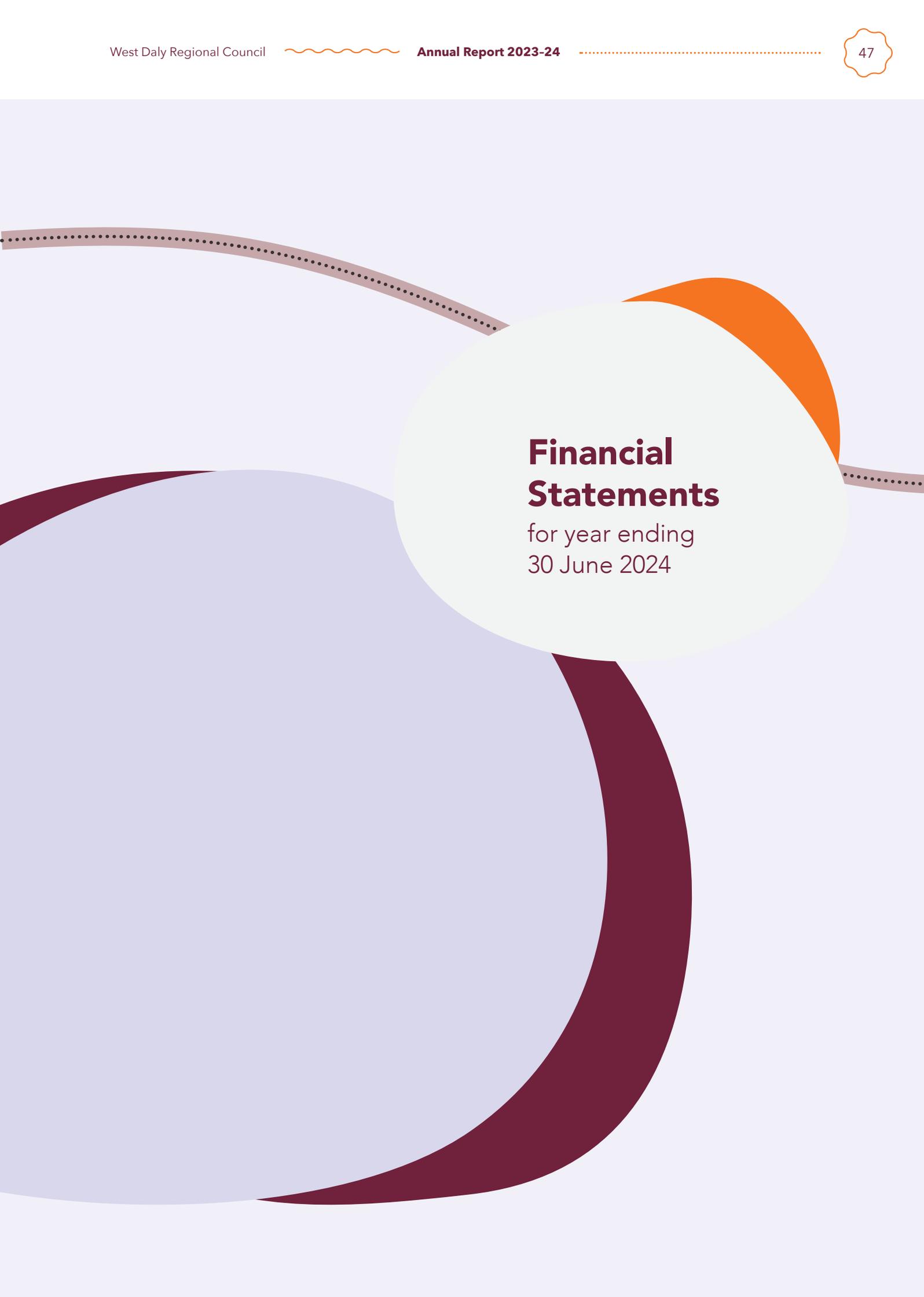
Journey Statement	Statement
6.1 Continue to develop the Peppimentari Community Hub proposal	 <p>Following the Peppimenarti Community Hub feasibility study, a business case was developed in consultation with the community and various stakeholders. Council has applied to the Growing Regions Round 2 and is awaiting the grant outcome.</p>
6.2 Continue to develop the Peppimenarti and Nganmarriyanga accommodation hub proposal	 <p>The accommodation hub proposal aims to provide improved accommodation facilities for the Peppimenarti and Nganmarriyanga communities.</p> <p>However, the project has not commenced due to funding constraints and competing infrastructure priorities in the region.</p>
6.3 Continue to develop the Wadeye accommodation hub proposal	 <p>The accommodation hub proposal aims to provide improved accommodation facilities for the Wadeye community.</p> <p>However, the project has not commenced due to funding constraints and competing infrastructure priorities in the region.</p>
6.4 Undertake a socio-economic investigation and analysis of West Daly region	 <p>Regional Development Australia (Northern Territory) provides comprehensive statistical data on the socio-economic status of the West Daly region, eliminating the need for the Council to independently undertake this task.</p>

Destination 6: Local Authority projects

Journey Statement	Statement
7.1 Complete Local Authority funded projects	 <p>Despite facing various challenges, the Council has successfully completed some Local Authority projects, demonstrating effective resource allocation and community support.</p> <p>However, other projects have experienced delays due to factors such as, logistical issues and contractor availability. Council is committed to overcoming these obstacles and ensuring completion of all planned projects.</p>







Financial Statements

for year ending
30 June 2024

WEST DALY REGIONAL COUNCIL

ABN: 25 966 579 574

FINANCIAL REPORT FOR THE YEAR ENDED

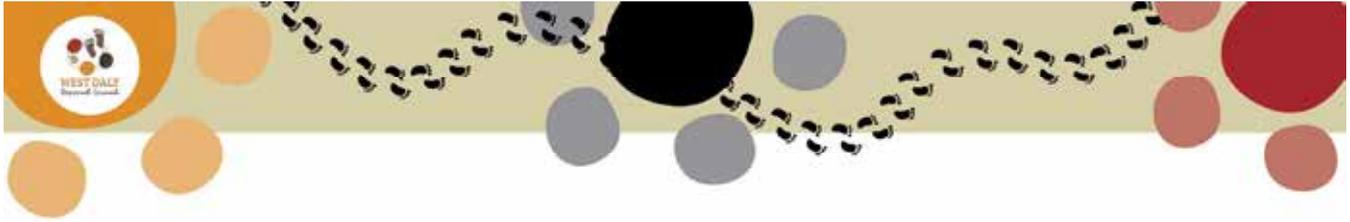
30 JUNE 2024

WEST DALY REGIONAL COUNCIL

ABN: 25 966 579 574

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

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WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
CHIEF EXECUTIVE OFFICER CERTIFICATE

I, John Thomas, the Chief Executive Officer of West Daly Regional Council (the Council), certify that to the best of my knowledge, information and belief:

- (a) the accompanying financial statements comply with the Local Government Act 2019, Local Government General Regulations 2021 and Australia Accounting Standards
- (b) the financial statements present a true and fair view of the Council's financial position at 30 June 2024 and the results of its operations and cash flows for the financial year
- (c) internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the year.
- d) the financial statements accurately reflect the Council's accounting and other records of the Council

John Thomas
Chief Executive Officer

Dated: 15 November 2024

DARWIN

Address: 1/4 Albatross st,
Winnellie NT 0820
Telephone: (08) 7922 6403
Email: info@westdaly.nt.gov.au

WADEYE

Address: Lot 463 Perdijert
Street, Wadeye NT 0822
Postal Address: C/ Wadeye
Post Office, Wadeye NT 0822
Telephone: (08) 8977 8702

NGANMARRIYANGA

Address: Lot 27, Palumpa NT
0822
Postal Address: CMB 30
Palumpa NT 0822
Telephone: (08) 8977 8500

PEPPIMENARTI

Address: Lot 16,
Peppimenarti, NT 0822
Postal Address: PMB 56
Peppimenarti NT 0822
Telephone: (08) 8977 8600



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AUDITOR'S INDEPENDENCE DECLARATION UNDER THE PROVISIONS OF NORTHERN TERRITORY LOCAL GOVERNMENT ACT 2019 AND NORTHERN TERRITORY LOCAL GOVERNMENT (GENERAL) REGULATIONS 2021

TO THE COUNCILLORS OF WEST DALY REGIONAL COUNCIL

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

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

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

Nexia Edwards Marshall NT
Chartered Accountants

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

Noel Clifford
Partner

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

Darwin, Northern Territory
Dated: 15 November 2024

Advisory. Tax. Audit.

Nexia Edwards Marshall NT (ABN 74 414 255 110) is a firm of Chartered Accountants. It is affiliated with, but independent from Nexia Australia Pty Ltd. Nexia Australia Pty Ltd is a member of Nexia International, a leading, global network of independent accounting and consulting firms. For more information please see www.nexia.com.au/legal. Neither Nexia International nor Nexia Australia Pty Ltd provide services to clients.

Liability limited under a scheme approved under Professional Standards Legislation.

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
INCOME			
Grants and contributions	2A	15,856,576	9,635,570
Rates and annual charges	2B	2,748,623	2,381,079
Other (losses)/ gains	2C	122,068	104,172
Investment income	2D	352,240	249,856
User charges and fees	2E	2,158,374	1,475,533
TOTAL INCOME		21,237,881	13,846,210
EXPENSES			
Depreciation and Amortisation	3A	1,189,894	1,068,407
Employee Cost	3B	5,926,758	6,133,919
Other operating expenses	3C	8,690,435	8,585,193
TOTAL EXPENSES		15,807,087	15,787,519
NET SURPLUS (LOSS)		5,430,794	(1,941,309)
OTHER COMPREHENSIVE INCOME			
Revaluation of buildings, other structures and plant & equipment for the year	14	-	4,281,263
Write back of motor vehicles overvalued in 2023		(1,000,268)	
TOTAL OTHER COMPREHENSIVE INCOME (LOSS)		(1,000,268)	4,281,263
TOTAL COMPREHENSIVE INCOME (LOSS)		4,430,526	2,339,954

The accompanying notes form part of these financial statements.

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	4	5,726,899	11,682,805
Trade and Other Receivables	5	571,374	597,017
Other Assets	6	51,309	8,455
Inventory	7	-	44,967
TOTAL CURRENT ASSETS		6,349,582	12,333,244
NON-CURRENT ASSETS			
Property, Plant and Equipment	8	14,851,811	9,700,261
Right of Use Assets	9	4,952,275	5,292,685
Intangible Assets	10	96,250	-
TOTAL NON-CURRENT ASSETS		19,900,336	14,992,946
TOTAL ASSETS		26,249,918	27,326,190
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	11	863,599	1,053,701
Other Contract liabilities	12	4,886,395	9,860,274
Employee Provisions	13	342,813	426,774
Lease Liabilities	14	207,008	254,560
TOTAL CURRENT LIABILITIES		6,299,815	11,595,309
NON-CURRENT LIABILITIES			
Employee Provisions	13	23,335	27,268
Lease Liabilities	14	5,278,375	5,485,746
TOTAL NON-CURRENT LIABILITIES		5,301,710	5,513,014
TOTAL LIABILITIES		11,601,525	17,108,323
NET ASSETS		14,648,393	10,217,867
EQUITY			
Retained Earnings		11,367,398	5,936,604
Reserves	15	3,280,995	4,281,263
TOTAL EQUITY		14,648,393	10,217,867

The accompanying notes form part of these financial statements.

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
STATEMENT OF WORKING CAPITAL
AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	4	5,726,899	11,682,805
Trade and Other Receivables	5	571,374	597,017
Other Assets	6	51,309	8,455
Inventory	7	-	44,967
TOTAL CURRENT ASSETS		6,349,582	12,333,244
Less:			
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	11	863,599	1,053,701
Contract liabilities	12	4,886,395	9,860,274
Employee Provisions	13	342,813	426,774
Lease Liabilities	14	207,008	254,560
TOTAL CURRENT LIABILITIES		6,299,815	11,595,309
NET CURRENT ASSETS		49,767	737,935
CURRENT RATIO		1.01	1.06

The accompanying notes form part of these financial statements.

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	Note	Retained Earnings	Reserves	Total Equity
		\$	\$	\$
Balance at 1 July 2022		7,877,913	-	7,877,913
Comprehensive income:				
Loss for the year	15	(1,941,309)	-	(1,941,309)
Other comprehensive income (loss) for the year		-	4,281,263	4,281,263
Total comprehensive income (Loss) attributable to Members of the entity for the year		(1,941,309)	4,281,263	2,339,954
Balance at 30 June 2023		5,936,604	4,281,263	10,217,867
Balance at 1 July 2023		5,936,604	4,281,263	10,217,867
Comprehensive income:				
Loss for the year		5,430,794	-	5,430,794
Other comprehensive income for the year	15	-	(1,000,268)	(1,000,268)
Total comprehensive income attributable to Members of the entity for the year		5,430,794	(1,000,268)	4,430,526
Balance at 30 June 2024		11,367,398	3,280,995	14,648,393

The accompanying notes form part of these financial statements.

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		4,972,082	3,747,227
Grants and contributions receipts		10,882,697	15,504,101
Payments to suppliers and employees		(14,658,739)	(13,516,921)
Interest received		317,583	200,248
Net cash provided by operating activities	17	1,513,623	5,934,655
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposals of property, plant and equipment		122,068	104,172
Payments for property, plant and equipment		(6,991,228)	(3,421,810)
Payments for intangible assets - software		(105,000)	-
Net cash (used in) investing activities		(6,974,160)	(3,317,638)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments for lease liabilities		(495,369)	(335,058)
Net cash (used in) financing activities		(495,369)	(335,058)
Net increase (decrease) in cash held		(5,955,906)	2,281,959
Cash and cash equivalents at beginning of the financial year		11,682,805	9,400,846
Cash and cash equivalents at end of the financial year	17	5,726,899	11,682,805

The accompanying notes form part of these financial statements.

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 1 Material Accounting Policy Information

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

The financial statements were authorised for issue on 15 November 2024 by the Councillors of the Council.

Statement of Compliance

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

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

Basis of Preparation

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

Critical Accounting Estimates

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

Current and Non Current Classification

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

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

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

Material Accounting Policies**(a) Revenue and Other Income Recognition**

The Council recognises revenue as follows :

Revenue from Contracts With Customers

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

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 1 Material Accounting Policy Information (Cont.)

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

Operating Grants

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

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

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

Capital Grants

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

Rates

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

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

Uncollected rates are recognised as receivables.

Contributed Assets

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

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

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

Interest Income

Interest income is recognised using the effective interest method.

Donations and Bequests

Donations and bequests are recognised as revenue when received.

Income from Sale of Goods

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

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

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

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

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 1 Material Accounting Policy Information (Cont.)

(b) Property, Plant and Equipment

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

Freehold Property

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

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

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

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

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

Plant and Equipment

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

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

Depreciation

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

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

Class of Fixed Asset	Depreciation Rate Life (years)
Buildings, structures and site improvements and improvements	10-40 years
Infrastructure	5- 40 years
Plant and equipment	3-10 years
Furniture and Fittings and office Equipment	4- 20 years
Motor Vehicles	4- 6 years

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

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

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 1 Material Accounting Policy Information (Cont.)

(c) Leases

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

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

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

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

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

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

Concessionary Leases

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

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 1 Material Accounting Policy Information (Cont.)

(d) Right of Use Assets

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

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

(e) Impairment of Financial Assets

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

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

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

- the simplified approach.

Simplified approach

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

This approach is applicable to:

- trade receivables; and
- lease receivables.

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

Recognition of expected credit losses in financial statements

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

(f) Impairment of Non Financial Assets

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

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

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

(g) Employee Benefits

Short-term employee benefits

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

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

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 1 Material Accounting Policy Information (Cont.)

(g) Employee Benefits (Cont.)

Other long-term employee benefits

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

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

Retirement benefit obligations

Superannuation benefits

All employees of the Council receive accumulated contribution superannuation entitlements, for which the Council pays the fixed superannuation guarantee contribution to the employee's superannuation fund of choice. For the period 1 July 2022 to 30 June 2024 this was 11% of the employee's ordinary average salary. From 1 July 2024 this rate has increased to 11.5%. All contributions in respect of employees' accumulated contribution entitlements are recognised as an expense when they become payable. The Council's obligation with respect to employees' accumulated contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the Council's statement of financial position.

(h) Cash and Cash Equivalents

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

(i) Trade and Other receivables

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

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

(j) Goods and Services Tax (GST)

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

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

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

(k) Income Tax

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

(l) Intangibles

Software is initially recognised at cost. It has a finite life and is carried at cost less any accumulated amortisation and impairment losses. Software has an estimated useful life of between one and three years. It is assessed annually for impairment.

(m) Trade and Other Payables

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

WEST DALY REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 1 Material Accounting Policy Information (Cont.)

(n) Contract Liabilities

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

(o) Provisions

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

(p) Comparative Figures

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

(q) Critical Accounting Judgements, Estimates and Assumptions

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

(i) Valuations Structure and Site Improvement, Plant and Equipment and Motor Vehicles

The Council at 30 June 2023 undertook a valuation of its Buildings, Structure and Site Improvement, Plant and Equipment and Motor Vehicles and its Road Infrastructure. AssetVal Pty Ltd were engaged to undertake this valuation of the Council's assets and infrastructure.

The valuation was completed on 1 September 2023 with the valuation date being 30 June 2023.

The valuation was performed by Mr Travis Whiteman -AAPI Certified Practising Valuer and Mr Nicholas Fein-BE MIEAust.

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

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

The valuation of these assets at 30 June 2023 resulted in an increase in their value of \$4,281,263 and an increase of the same amount to the Asset Revaluation Reserve.

Following a detailed review of its asset base at 30 June 2024 Council determined that its motor vehicles were overvalued by \$1,000,268. The resulting write down of \$1,000,268 was charged to the asset revaluation reserve through other comprehensive income.

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

(ii) Roads Structure

In addition to the above assets, the independent valuer also valued at 30 June 2023 the roads that exist within the Council's jurisdiction. These were valued at a fair value of \$26,784,243. The Council has elected not to recognise the valuation of roads structure within its financial statements at 30 June 2023.

(iii) Useful lives of property, plant and equipment

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

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

WEST DALY REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 1 Material Accounting Policy Information (Cont.)

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

(iv) Impairment- General

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

Impairment of leasehold improvements and plant and equipment

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

Impairment of accounts receivable

The provision for impairment of receivables assessment requires a degree of estimation and judgement. The level of provision is assessed by taking into account the recent sales experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtors' financial position. Provision for impairment of receivables at 30 June 2024 amounted to \$23,300 (2023: \$28,085).

(v) Performance Obligations Under AASB 15

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

(r) Fair Value of Assets and Liabilities

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

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

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

(s) Economic Dependence and Going Concern

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

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

WEST DALY REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 1 Material Accounting Policy Information (Cont.)

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

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

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

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

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

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

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

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

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

WEST DALY REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 2	Revenue and Other Income	Note	2024 \$	2023 \$
2A	Grant and Contributions			
	NTG - Operational Grants		6,178,062	3,142,227
	NTG - Special Purpose Grants (Operational)		-	1,764,974
	NTG - Capital Grants		7,186,433	1,345,079
	Aust Gov - Operational Grants		1,053,690	1,593,881
	Aust Gov - Capital Grants		1,296,241	1,191,764
	Grant Income Other		142,150	597,645
	Total Grant and Contributions		15,856,576	9,635,570
2B	Rates and annual charges			
	Council Rates		1,634,024	1,411,366
	Garbage General and Fee		1,114,599	969,713
	Total Rates and annual charges		2,748,623	2,381,079
2C	Other (losses)/ gains			
	Gain/ loss on disposal of assets		122,068	104,172
	Total Other (losses)/ gains		122,068	104,172
2D	Investment income			
	Interest income		352,240	249,856
	Total Investment income		352,240	249,856
2E	User charges and fees:			
	Property lease rental fees		564,870	410,962
	Australia Post Income		15,922	15,143
	Income - Airport Transfers		12,162	7,742
	Landing Fee Income		191,263	178,183
	Commercial Services Income		91,038	121,459
	Workshop Income - 3rd party customers		2,149	38,738
	Rent Employee Housing		10,722	18,998
	Fuel Rebate Income		1,873	10,237
	Hire of Council Assets		90,898	45,855
	Period Contracts - Airports		253,425	261,612
	Period Contracts - Other		180,142	255,337
	Insurance Claims		466,868	27,926
	Other Current Income		277,042	83,341
	Total User charges and fees		2,158,374	1,475,533

WEST DALY REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 3	Expenses		
3A	Depreciation and Amortisation Expense		
	Depreciation - Road Infrastructure	103,590	103,591
	Depreciation - Plant & Equipment	167,989	355,381
	Depreciation - Structures and Site Improvements	253,327	10,309
	Depreciation - Furniture, Fittings & Office Equip	-	373
	Depreciation - Motor Vehicles	314,504	258,916
	Depreciation - ROU Assets	341,734	339,837
	Amortisation - Intangible Assets	8,750	-
	Total Depreciation Expense	1,189,894	1,068,407
3B	Employee Cost		
	Salaries and Wages	4,660,336	4,626,345
	Leave provision expense	445,224	663,451
	Allowances travel	79,024	73,785
	Superannuation	502,046	519,335
	Worker compensation	143,681	177,021
	Other Employee Costs	96,447	73,982
	Total Employee Cost	5,926,758	6,133,919
3C	Other operating expenses		
	Advertising	36,770	23,815
	Accommodation	43,285	50,202
	Asset Write Off	20,477	-
	Audit Expenses 2022	-	48,233
	Audit Expenses 2023/2024	48,072	36,000
	Cleaning Products and Contractor	24,498	40,099
	Consulting Fees	427,510	566,395
	Consumable Items	99,951	42,341
	Contractors	2,009,308	2,340,138
	Councillor payments and expenses	243,204	308,176
	Doubtful Debts	(4,785)	22,195
	Freight Expense	191,162	150,038
	Fuel Diesel /UL	253,924	276,580
	General Expense	197,732	102,494
	Hire of Plant, Equipment and Motor Vehicle	211,900	441,948
	ICT technology expense	993,957	698,546
	Insurance	723,244	597,784
	Interest on Lease Liabilities	239,122	246,767
	Legal Fees	104,834	59,708
	Licenses and Registrations - MV & P	46,473	47,258
	Materials expense	105,772	500,356
	Mechanic Workshop	(1,238)	188,109
	Minor Assets and Equipment	47,430	2,256
	Operational expenses	150,574	149,526
	Outsourced Service	119,200	264,546
	Outstation Assets - P&	149,673	42,001
	Recruitment and Relocation	100,913	17,661
	Repairs & Maintenance	1,472,050	792,689
	Short Term Leases	88,586	41,712
	Street Light Costs	123,114	115,471
	Subscriptions and Membership	53,121	47,632
	Training and Professional Development	57,759	64,784
	Travel	78,329	84,189
	Utilities - Electricity	124,492	75,917
	Utilities - Water & Sewerage	110,022	99,627
	Total Operating Expense	8,690,435	8,585,193

WEST DALY REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 4 Cash on Hand and at Bank

CURRENT	Note	2024 \$	2023 \$
Cash on Hand		500	335
Cash at Bank		5,726,399	5,682,470
Term Deposit		-	6,000,000
Total Cash on Hand and at Bank		5,726,899	11,682,805
Restricted cash and cash equivalents summary			
<i>Purpose</i>			
External restrictions			
Included in liabilities			
Contract liabilities and Revenue in advance	12	4,886,395	9,860,274
Included in revenue			
Total external restrictions		4,886,395	9,860,274
Internal restrictions			
Included in liabilities			
Employee leave entitlements	13	366,148	454,042
Total internal restrictions		366,148	454,042
Total unrestricted		474,356	1,368,489
Total Cash on hand and at bank	17(a), 21	5,726,899	11,682,805

Note 5 Trade and Other Receivables

CURRENT			
Receivables :			
Accounts Receivable		499,820	564,905
Less :Provision for impairment of receivables		(23,300)	(28,085)
Total Unrestricted accounts receivable and other debtors		476,520	536,820
Other Receivables :			
Accrued Income		94,854	60,197
Total Other receivables		94,854	60,197
Total current trade and other receivables	21	571,374	597,017

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

Movement (recoveries) in provision for impairment of receivables

Balance at beginning of the year	28,085	28,085
Decrease in provision	(4,785)	-
Balance at the end of the year	23,300	28,085

Note 6 Other Assets

CURRENT			
Prepayment		51,309	8,455
Total Other Assets		51,309	8,455

Note 7 Inventory

CURRENT			
Inventory at cost (Fuel, Oil and Merchandise)		-	44,967
Total Inventory		-	44,967

All Inventories are expected to be sold within 12 months

WEST DALY REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 8	Property, Plant and Equipment	Note	2024 \$	2023 \$
	NON CURRENT			
	Road and Structures:			
	Road Structures:			
	At cost		3,377,270	3,377,270
	Less Accumulated depreciation		(2,398,460)	(2,294,870)
			978,810	1,082,400
	Structure and Site improvements:			
	At independent valuation 2023		2,427,830	2,427,830
	At cost		5,536,359	-
			7,964,189	2,427,830
	Less Accumulated depreciation		(253,327)	-
			7,710,862	2,427,830
	Total Road and Structures	23	8,689,672	3,510,230
	Plant and Equipment :			
	At independent valuation 2023		1,912,229	1,912,229
	At cost		388,687	-
			2,300,916	1,912,229
	Less Accumulated depreciation		(167,989)	-
			2,132,927	1,912,229
	Furniture and Fittings:			
	At cost		85,213	85,213
	Less Accumulated depreciation		(85,213)	(85,213)
			-	-
	Motor Vehicles:			
	At independent valuation 2023		1,941,331	2,941,600
	At Cost		161,627	53,637
			2,102,958	2,995,237
	Less Accumulated depreciation		(311,171)	-
			1,791,787	2,995,237
	WIP		2,237,425	1,282,565
	Total Plant and Equipment		6,162,139	6,190,031
	Total Property, Plant and Equipment		14,851,811	9,700,261

Movements in Carrying Amounts

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

	Road Structures \$	Structure and Site improvement \$	Plant and Equipment \$	Furniture and Fittings \$	Motor Vehicles \$	WIP \$	Total \$
Carrying amount at 1 July 2023	1,082,400	2,427,830	1,912,229	-	2,995,237	1,282,565	9,700,261
Additions at cost	-	5,536,359	388,687	-	111,322	954,860	6,991,228
Disposals/ adjustments	-	-	-	-	-	-	-
Depreciation expense	(103,590)	(253,327)	(167,989)	-	(314,504)	-	(839,410)
Revaluation increments (decrements)	-	-	-	-	(1,000,268)	-	(1,000,268)
Carrying amount at 30 June 2024	978,810	7,710,862	2,132,927	-	1,791,787	2,237,425	14,851,811

(i) Valuations Structure and Site Improvement, Plant and Equipment and Motor Vehicles

The Council at 30 June 2023 undertook a valuation of its Buildings, Structure and Site Improvement, Plant and Equipment and Motor Vehicles and its Road Infrastructure. AssetVal Pty Ltd were engaged to undertake this valuation of the Council's assets and infrastructure.

The valuation was completed on 1 September 2023 with the valuation date being 30 June 2023.

The valuation was performed by Mr Travis Whiteman -AAPI Certified Practising Valuer and Mr Nicholas Fein-BE MIEAust.

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

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

The valuation of these assets at 30 June 2023 resulted in an increase in their value of \$4,281,263 and an increase of the same amount to the Asset Revaluation Reserve.

Following a detailed review of its asset base at 30 June 2024 Council determined that its motor vehicles were overvalued by \$1,000,268. The resulting write down of \$1,000,268 was charged to the asset revaluation reserve through other comprehensive income.

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

WEST DALY REGIONAL COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 8 Property, Plant and Equipment (cont.)

(ii) Roads Structure

In addition to the above assets, the independent valuer also valued at 30 June 2023 the roads that exist within the Council's jurisdiction. These were valued at a fair value of \$26,784,243. The Council elected not to recognise the valuation of roads structure within its financial statements at 30 June 2023. These have continued to be recorded on their existing cost and accumulated depreciation basis.

	2024	2023
	\$	\$
Note 9 Right of Use Assets		
NON CURRENT		
Right of Use Assets :		
Leased Buildings	6,100,299	6,100,299
Less Accumulated depreciation	(1,148,024)	(807,614)
	4,952,275	5,292,685

The Council's lease portfolio includes lease of buildings and motor vehicles. The Motor vehicles leases have an average of 3 years and Property leases have an average of 40 years as their lease term.

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

	ROU	Total
	\$	\$
Carrying amount at 1 July 2023	5,292,685	5,292,685
Additions/ Adjustments at cost	1,324	1,324
Depreciation expense	(341,734)	(341,734)
Carrying amount at 30 June 2024	4,952,275	4,952,275

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

	2024	2023
	\$	\$
Depreciation charge related to right of use assets	341,734	339,837
Interest expense on lease liabilities	100,913	17,661
Short Term leases expense	1,472,050	792,689
Low value asset leases expenses	-	-
	1,914,697	1,150,187

Note 10 Intangible Assets

NON CURRENT

Software

Intangible assets at cost	105,000	-
Less Accumulated amortisation	(8,750)	-
	96,250	-

Note 11 Trade and Other Payables

CURRENT

Trade creditors	672,189	110,206
Accrued expenditure	129,254	888,463
ATO Liabilities- GST	13,209	45,574
Other Payables	48,947	9,458
Total Trade and Other Payables	863,599	1,053,701

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

Trade and other payables:

— Total Current	863,599	1,053,701
— Total Non Current	-	-
Total trade and other payables	863,599	1,053,701

Financial liabilities as trade and other payables

21 863,599 1,053,701

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note 12 Other Contract Liabilities		
CURRENT		
Contract Liabilities - grant funded programmes	4,881,618	7,585,336
Revenue in Advance	4,777	2,274,938
Total Other Contract Liabilities	4,886,395	9,860,274
Total Contract and Unspent liabilities comprising the following grant funding amounts:		
Immediate Priority Grant 2022-23 - Removal of Abandoned Vehicles in Wadeye	107,953	112,500
Municipal and Essential Services (MES)	-	553,866
Housing Maintenance Services (HMS)	688,602	160,948
NTG - Local Authority Project Funding - LAPF	116,388	530,750
Local Roads and Community Infrastructure - grant	-	121,290
Wadeye Swimming Pool	-	1,520,369
Diminin Cemetery Upgrade Project	-	81,662
Homelands Capital - housing works at Fossil Head	58,146	105,014
Homelands Capital - road works at Fossil Head	1,052,496	1,383,660
Homelands Capital - battery bank replacement at Merrepen	-	281,256
Peppimenarti Softball Pitch and Football Oval	87,540	126,600
ABA - Manthape Walkway Bridge	-	823,592
Solar Street lights in Peppimenarti	19,192	-
Solar Street lights in Palumpa - ASB00007	18,424	-
Community Place for People 2022-2023 - Playgrounds for our community	70,158	370,400
2022-23 Capital Grant - Fossil Head Shelter Upgrades	38,270	126,144
Wadeye Homelands Emergency Grant - Capital	-	809,233
Top End Regional Flexible Grants - Removal of Abandoned Vehicles in Wadeye	46,064	88,500
Immediate Priority Grant 2022-23	-	389,551
Stimulus Package	27,635	-
Peppimenarti Library Infrastructure Upgrade	59,315	-
Local Roads and Community Infrastructure (LRCI) - Phase 4	364,965	-
New Community Night Patrol Hilux's	10,952	-
Homelands Supply & Install Machinery	71,680	-
Shade Structure & Steel tank stand and table seating	48,001	-
Homelands Install Machinery Shed, table seating & cemetery fencing	65,522	-
Homelands Supply & Install Machinery shed & Playground shelter	125,039	-
Homelands Housing, Maintenance and Essential Services	269,398	-
Community Night Patrol	277,877	-
Road to Recovery (R2R)	752,201	-
Manthathpe Cemeteries	47,979	-
Purchase - Motor Grader	20,708	-
Community for People Grant 2023-24 – Splash Pads Peppi & Palumpa	359,844	-
Peppimenarti Library Upgrade Infrast-Stage 2	77,269	-
	4,881,618	7,585,336
(b) Contract liabilities - movement in amounts :		
Balance at the beginning of the year	9,860,274	3,991,743
Additions: Grants for which performance obligations will only be satisfied in subsequent years	4,881,618	7,585,336
Expended : Grants acquitted or utilised during the year	(9,860,274)	(3,991,743)
Closing balance	4,881,618	7,585,336

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 13	Provisions	2024 \$	2023 \$
	CURRENT		
	Provision for annual leave	263,585	371,325
	Provision for long service leave	79,228	55,449
		<u>342,813</u>	<u>426,774</u>
	NON-CURRENT		
	Provision for long service leave	23,335	27,268
		<u>23,335</u>	<u>27,268</u>
	Total provisions for employee benefits	<u>366,148</u>	<u>454,042</u>
	Analysis of total provisions:	Total	
		\$	
	Opening balance at 1 July 2023	454,042	
	Provisions used during the year	(87,894)	
	Balance at 30 June 2024	<u>366,148</u>	

Provision For Employee Benefits

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

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

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

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

Note 14	Lease Liabilities	Note	2024 \$	2023 \$
	CURRENT			
	Lease Liabilities - Property		207,008	254,560
			<u>207,008</u>	<u>254,560</u>
	NON-CURRENT			
	Lease Liabilities - Property		5,278,375	5,485,746
			<u>5,278,375</u>	<u>5,485,746</u>
	Total Lease Liabilities	21	<u>5,485,383</u>	<u>5,740,306</u>
Note 15	Reserves			
	Asset Revaluation Reserve:			
	Balance at beginning of reporting year		4,281,263	-
	Revaluation increment (decrement)		-	4,281,263
	Transfers to and from reserves		(1,000,268)	
			<u>3,280,995</u>	<u>4,281,263</u>
	Balance at end of the reporting year		<u>3,280,995</u>	<u>4,281,263</u>

The Revaluation reserve is maintained for valuation of Assets as the need arises.

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 16 Related Party Transactions

Any persons having authority and responsibility for planning, directing and controlling the activities of the Council, directly or indirectly, including any Board Member (whether executive or otherwise) of the Council, is considered to be Key Management Personnel (KMP).

- (i) Names of the persons holding the position of KMP at the Council at any time during the year are:

Former Mayor: From Wadey
Deputy Mayor: Wilfred Harris
Councillor: John Wilson
Councillor: Terry Sams
Councillor: Mark Tunmnuck-Smith
Councillor: Peter Cumaiyi - Appointed 5 April 2024
Councillor: Jake Clark - Resigned 25 January 2024
CEO : John Thomas - Appointed 13 May 2024
CEO : Matthew Eastham - Resigned 17 February 2024
Acting CEO : Andrew Everingham - Resigned 21 December 2023
Acting CEO : Mark Blackburn - Resigned 31 May 2024

(ii) Remuneration of KMP		
Short-term employee benefits	1,374,256	1,523,051
Long-term employee benefits	27,523	5,537
Post-employment benefits	47,658	-
Termination benefits	82,000	-
Councillor Allowances	243,204	308,176
Total Key Management Remuneration	1,774,641	1,836,764

Key Management personnel includes the Chief Executive Officer and 8 members of the senior leadership team

Details**Total remuneration provided to Matthew Eastham-CEO Remuneration**

	CEO John Thomas	Acting CEO Andrew Everingham	Acting CEO Mark Blackburn	CEO Matthew Eastham	Year ended 30 June 2024 \$	Year ended 30 June 2023 \$
Short-term benefits and allowances						
Salary (1)	21,901	63,431	137,301	183,672	406,305	296,465
Allowances (2)	-	500	-	8,500	9,000	14,940
Superannuation	2,531	7,385	13,688	22,549	46,153	31,129
Total short-term benefits and allowances	24,432	71,316	150,989	214,721	461,458	342,534
Non-cash benefits						
Value of vehicle (3)	3,016		10,163	24,125	37,304	36,187
Value of housing (4)	525			4,200	4,725	6,000
Value of utilities				3,175	3,175	4,620
Total non-cash benefits	3,541	-	10,163	31,500	45,204	46,807
Other Long Term Benefits (5)	690	-	-	-	690	88,102
Total Remuneration	28,663	71,316	161,152	246,221	507,352	477,443

1. Consists of salary, annual and sick leave paid during the year
2. Allowances paid includes phone allowance and of travel allowance
3. Vehicle benefit amount calculated using the statutory FBT method asnd is the grossed ip taxable value
4. CEO housing provided in Wadey Community
5. Other long-term benefits consist of accrued annual and long service leave

- (iii) Loans to Responsible Persons

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

- (iv) Other Transactions

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

The amount paid to KMP's close family members in 2023 amounted to \$NIL. 2022 (Nil.)

Other than the above, there are no transactions to any organisations, on an arm's length basis and under normal terms and conditions, where the Council's KMP may hold executives positions and/ or Directorships during the year.

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 16 Related Party Transactions (Cont.)

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

	Receiving of Services 2024	Receiving of Services 2023
	\$	\$
Council Biz	886,867	438,272
Local Gov		
Association NT	26,667	24,052
	<u>913,534</u>	<u>462,324</u>
Note	2024 \$	2023 \$

Note 17 Cash Flow

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

Cash on hand and at bank	4	5,726,899	11,682,805
Total cash as stated in the Statement of cash flows		<u>5,726,899</u>	<u>11,682,805</u>

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

Profit (Loss) for the current year		5,430,794	(1,941,309)
Non-cash flows:			
Depreciation and amortisation expense		1,189,894	1,068,407
(Gain)/ Loss on disposal/ writedown of assets		(122,068)	(104,172)
Interest expense on lease liabilities		239,122	246,767
Changes in assets and liabilities:			
(Increase)/decrease in Trade and Other Receivables		25,643	(137,563)
(Increase)/decrease in other assets		(42,854)	114,866
(Increase)/decrease in Inventory		44,967	150,426
Increase/(decrease) in Trade and Other payables		(190,102)	633,360
Increase/(decrease) in Other Contract liabilities		(4,973,879)	5,868,531
Increase/(decrease) in Employee Provisions		(87,894)	35,342
Net cash provided by operating activities		<u>1,513,623</u>	<u>5,934,655</u>

Note 18 Lease and Capital Expenditure Commitments Outstanding:

(a) Lease Liability Lease Commitments	2024	2023
<i>Leasehold rental commitments</i>	\$	\$
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	207,007	493,683
One to five years	676,345	1,520,412
More than 5 years	4,428,813	7,938,683
	<u>5,312,165</u>	<u>9,952,778</u>
(b) Operating Lease Commitments	2024	2023
<i>Leasehold rental commitments</i>	\$	\$
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	47,250	41,712
One to five years	-	-
More than 5 years	-	-
	<u>47,250</u>	<u>41,712</u>

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

(c) Capital Expenditure Commitments

The Council has no capital expenditure commitments as at 30 June 2024 (2023:\$Nil).

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 19 Contingent Liabilities and Contingent Assets

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

The 30 June 2024 operating profit of \$5,432,088 (2023: loss of \$1,941,309) comprises grant income of \$235,715 (2023:\$2,462,248) recognised as income due to the requirements of Australian Accounting Standard AASB 15 Revenue from Contracts with Customers. Under the terms of the grant agreement this grant income is required to be spent in the 2025 financial year.

	2024	2023
	\$	\$
General Grants Safety and Wellbeing Programme	-	47,640
Municipal and Essential Services (MES)	-	553,866
Housing Maintenance Services (HMS)	-	160,948
NTG - Local Authority Project Funding	-	570,147
SPG MES Water Dosing Station	-	20,192
Local Roads and Community Infrastructure - grant	-	121,290
Roads to Recovery	-	338,507
Community Annual Clean Up	-	7,578
Waste and Resource Management (WaRM) -2022/2023	138,481	-
Homelands NT Jobs Package Homeland	14,916	-
Public Library Services	3,978	-
NAIDOC	17,735	-
Local Government and Priority Infrastructure Funding	-	8,957
NLC Solar panel upgrade Papangala O/S	-	1,250
Wadeye Security upgrade - football and softball ovals	-	3,882
Covid-19 Homelands Stimulus Wadeye	-	33,535
Partner with Anglicare to deliver safe TALK workshops	-	2,560
Fossil Head Solar Power Upgrade	-	5,390
Homelands Capital - housing works at Fossil Head	-	105,014
Safer Territory Places Wadeye - ASB00005	-	14,903
Homelands Capital - battery bank replacement at Merrepen	-	281,256
Wadeye Township Bus Service Pilot Project	60,605	79,042
Ablution Blocks for Nganmariyanga, Peppimenarti and Wadeye	-	34,811
Immediate Priority Grant Tipper Truck	-	14,868
Homelands Capital Grant - New Water Tank	-	21,401
Solar Street lights in Peppimenarti	-	16,010
Solar Street lights in Palumpa	-	19,200
Total	235,715	2,462,248

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

Note 20 Events After the Reporting Period

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

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 21 Financial Risk Management

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

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

Financial assets	Note	2024	2023
		\$	\$
Cash on hand	4	5,726,899	11,682,805
Trade and other receivables	5	571,374	597,017
Total financial assets		6,298,273	12,279,822
Financial liabilities			
Financial liabilities at amortised cost:			
Trade and other payables	11	863,599	1,053,701
Lease Liabilities	14	5,485,383	5,740,306
Total financial liabilities		6,348,982	6,794,007

Financial Risk Management Policies

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

Specific Financial Risk Exposures and Management

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

a. Credit Risk

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

Credit risk exposures

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

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

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

b. Liquidity risk

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

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

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 21 Financial Risk Management (Cont.)

c. Market risk

Interest rate risk

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

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

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

(ii) Sensitivity analysis

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

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

	2024 \$	2023 \$
Surplus \$ (+/- 1% in interest rates)	87,049	105,418

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

Refer to Note 22 for detailed disclosures regarding the fair value measurements of the Council financial assets.

Note 22 Fair Values Measurements

Fair value estimation

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

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

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

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

	Note	2024		2023	
		Carrying Amount \$	Fair Value \$	Carrying Amount \$	Fair Value \$
Financial assets					
Cash on hand and at bank	4,21	5,726,899	5,726,899	11,682,805	11,682,805
Trade and other receivables	5,21	571,374	571,374	597,017	597,017
Total financial assets		<u>6,298,273</u>	<u>6,298,273</u>	<u>12,279,822</u>	<u>12,279,822</u>
Financial liabilities					
Trade and other payables	11,21	863,599	863,599	1,053,701	1,053,701
Lease Liabilities	14,21	5,485,383	5,485,383	5,740,306	5,740,306
Total financial liabilities		<u>6,348,982</u>	<u>6,348,982</u>	<u>6,794,007</u>	<u>6,794,007</u>

(i) Cash on hand, accounts receivable and other debtors, and accounts payable and other payables are short-term instruments in nature whose carrying value is equivalent to fair value. Trade and other payables exclude amounts provided for annual leave, which is outside the scope of AASB 139.

(ii) Lease liabilities fair values are assessed on an annual basis by Management and the Directors. Current available data is used in assessing their carrying and fair values.

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

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

WEST DALY REGIONAL COUNCIL
ABN:25 966 579 574
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 22 Fair Values Measurements (Cont.)

	Note	2024		2023	
		Carrying Amount \$	Fair Value \$	Carrying Amount \$	Fair Value \$
Non-Financial assets					
Road and Structure and Site Improvements	8	8,689,672	8,689,672	3,510,230	3,510,230
Total non- financial assets		8,689,672	8,689,672	3,510,230	3,510,230

(i) Valuations Structure and Site Improvement, Plant and Equipment and Motor Vehicles

The Council at 30 June 2023 undertook a valuation of its Buildings, Structure and Site Improvement, Plant and Equipment and Motor Vehicles and its Road Infrastructure. AssetVal Pty Ltd were engaged to undertake this valuation of the Council's assets and infrastructure.

The valuation was completed on 1 September 2023 with the valuation date being 30 June 2023.

The valuation was performed by Mr Travis Whiteman -AAPI Certified Practising Valuer and Mr Nicholas Fein-BE MIEAust.

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

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

The valuation of these assets at 30 June 2023 resulted in an increase in their value of \$4,281,263 and an increase of the same amount to the Asset Revaluation Reserve.

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

(ii) Roads Structure

In addition to the above assets, the independent valuer also valued at 30 June 2023 the roads that exist within the Council's jurisdiction. These were valued at a fair value of \$26,784,243. The Council has elected not to recognise the valuation of roads structure within its financial statements at 30 June 2023. These have continued to be recorded on their existing cost and accumulated depreciation basis.

Note 23 Auditor's Fees

Audit of the Financial Report:

Audit Expenses for services 2021- 2022 Auditor

Audit Expenses for services 2023/2024 Auditor

	2024	2023
	\$	\$
Audit Expenses for services 2021- 2022 Auditor	-	48,233
Audit Expenses for services 2023/2024 Auditor	48,072	36,000
	48,072	84,233

Note 24 Council Details

West Daly Government Council is a local government body.

The Principal place of business is:

West Daly Government Council
1/4 Albatros Street, Winnellie NT 0820
GPO Box 36294, Winnellie NT 0821



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

Opinion

We have audited the financial report of West Daly Regional Council (the Council), which comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the Chief Executive Officer's Certificate.

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

- (i) giving a true and fair view of the Council's financial position as at 30 June 2024 and of its financial performance and its cashflows for the year then ended; and
- (ii) complying with Australian Accounting Standards and the *Northern Territory Local Government (General) Regulations 2021*.

Basis for opinion

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

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

Other information

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

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

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

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

Advisory. Tax. Audit.

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

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

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

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

The Councillors and Chief Executive Officer are responsible for overseeing the Council's financial reporting process.

Auditor's responsibility for the audit of the financial report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.

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

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

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

We communicate with the Councillors and Chief Executive Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Nexia Edwards Marshall NT
Chartered Accountants

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

Noel Clifford
Partner

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Darwin, Northern Territory

Dated: 15 November 2024

Advisory. Tax. Audit.

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