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# COOMALIE COMMUNITY GOVERNMENT COUNCIL



## Annual Report 2021 – 2022



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## INTRODUCTION

Coomalie Community Government Council's Annual Report 2021-22 is the primary tool for reporting to our community, funding organisations, and stakeholders on Council's service levels, achievements and challenges and financial performance. It is an important element of the coordinated governance framework and commitment to transparency and accountability.

The Annual Report 2021-22 includes the audited financial statements for the year ending 30<sup>th</sup> June 2022 and describes Council's performance against the objectives and measures as set out in the service delivery plans in the Coomalie Community Government Council Annual Shire Plan 2021-22.



## A MESSAGE FROM THE PRESIDENT

The achievements of Council during the 2021-22 financial year are the result of two Councils of enthusiastic and passionate individuals who provided sound governance and guidance to the dedicated team of staff who delivered programs and services throughout the year.

I take this opportunity to acknowledge and pay thanks for the work of the previous Council under the combined leadership of Andrew Turner and Max Corliss. Along with Christian McElwee, these three individuals chose not to re-contest the local government elections in August 2021. The remaining members, Sue Bulmer, Deb Moyle and myself, successfully ran at the elections and were proud to form part of the new Council in September 2021, along with members Colin Freeman, Angus McClymont, Stephen Noble and Richard Luxton, the latter replacing Deb Moyle at the By-Election in November 2021, following her resignation.

The new Council inherited a solid foundation and we set about in our first term to build on this legacy. We placed priority on delivering more services to the community and invested energy in working with the community in the development of the Waste Management Strategy 2022 – 2027, that will create improved recycling services and better environmental management of the two landfills operated by Council. Under the leadership of Clr. Colin Freeman, a Waste Advisory Committee was formed to oversee the implementation of the Strategy and to maintain critical linkages with the community. Awareness and education programs will be a considerable focus in the coming year.

Our commitment to increasing access to public programs and services resulted in Council agreeing to open the Batchelor Swimming Pool to the public free of charge. In addition, early morning openings were provided for lap swimming. The increased levels of participation confirm how valued this important community asset is by our community.

In addition to ongoing maintenance and program provision, Council also invested energy in strategic advocacy. Along with other member Councils, we added our voice to resolving issues such as improved connectivity for rural and remote communities, better provision of health services and equitable service provision regarding support to businesses negatively impacted by the recent COVID Pandemic. Issues of community safety and guaranteed, consistent community policing were also top of our advocacy agenda for the year.

The coming year will see Council initiate further community support programs, such as the return of the Annual Community Grants Program, subsidised veterinary clinic services and increased sport, recreation and programs that engage and keep connected the Seniors in our community.

Council will also continue to lobby for a supported Independent Living and/or Aged Care Facility in our region with the other levels of government.

Our partnership with the Northern Territory Government regarding the rehabilitation of the former Rum Jungle Mine site, will also bring important opportunities for contractors, businesses and the community in general in the years to come. Council will also receive financial benefits from this partnership that we will look forward to investing strategically for our community.

I look forward to working with Council in the best interests of our community in the coming years.

**Sharon Beswick**

**President**

**Coomalie Community Government Council**

**October 2022**



Lord Mayor, Mayors and Presidents at the LGANT Annual General Meeting, November 2021, Alice Springs.

## A MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

Looking back over the 2021-22 financial year, I was reminded of the many challenges the organisation faced and the professionalism with which the team at Coomalie Council stood up to what were at times very stressful situations, and kept delivering to our Elected Members, stakeholders and most importantly, community.

The need to respond to the changing situation brought about by the ongoing COVID-19 Pandemic continued to impact Council's operations, and the way we conducted our business throughout the reporting period. The introduction of mandatory vaccination requirements for all staff, Elected Members and contractors, required further agility from the organisation in developing new policies, procedures and protocols. At times, this also resulted in team members extending their abilities into areas with which they were very unfamiliar. However, with patience, dedication and a focus on ensuring the best outcomes for our community, these challenges were overcome, and only beneficial outcomes flowed from the experience.

The year saw the departure of key personnel from the organisation, many of whom had been with Council for a substantial period of time. I thank these team members for the many years of service they provided Council and welcome the new team who got on with the business of attending to all compliance requirements, delivering on the stated goals of the Shire Plan and serving the community.

In this Annual Report, we provide details of the many achievements of Council – including the construction of new flood ways, walkways and road improvements, the establishment of gatehouses at the two Waste Management Facilities, continued service provision of sport, recreation and library services and the employment and investment in the professional development of local people as part of our team. I recommend the following pages that document these and many more deliverables.

The reporting period also saw the retirement of one Council and the establishment of a new group of enthusiastic Elected Members. At the final meeting of Council in August 2021, it was an occasion to say thank you to all Elected Members and to acknowledge the long service of some. Former President Andrew Turner was presented the 15 Years Long Service Award. Clr. Sue Bulmer was also presented with the 15 years Long Service Award and Clr. Max Corliss was presented with a special letter of acknowledgement from the President of LGANT for almost ten years of dedicated service.

And finally, my thanks and respect to every team member of Council, who worked tirelessly in the service of the community and our Elected Members, in the enrichment and enjoyment of our community.

**Anna Malgorzewicz**  
**Chief Executive Officer**  
**October 2022**



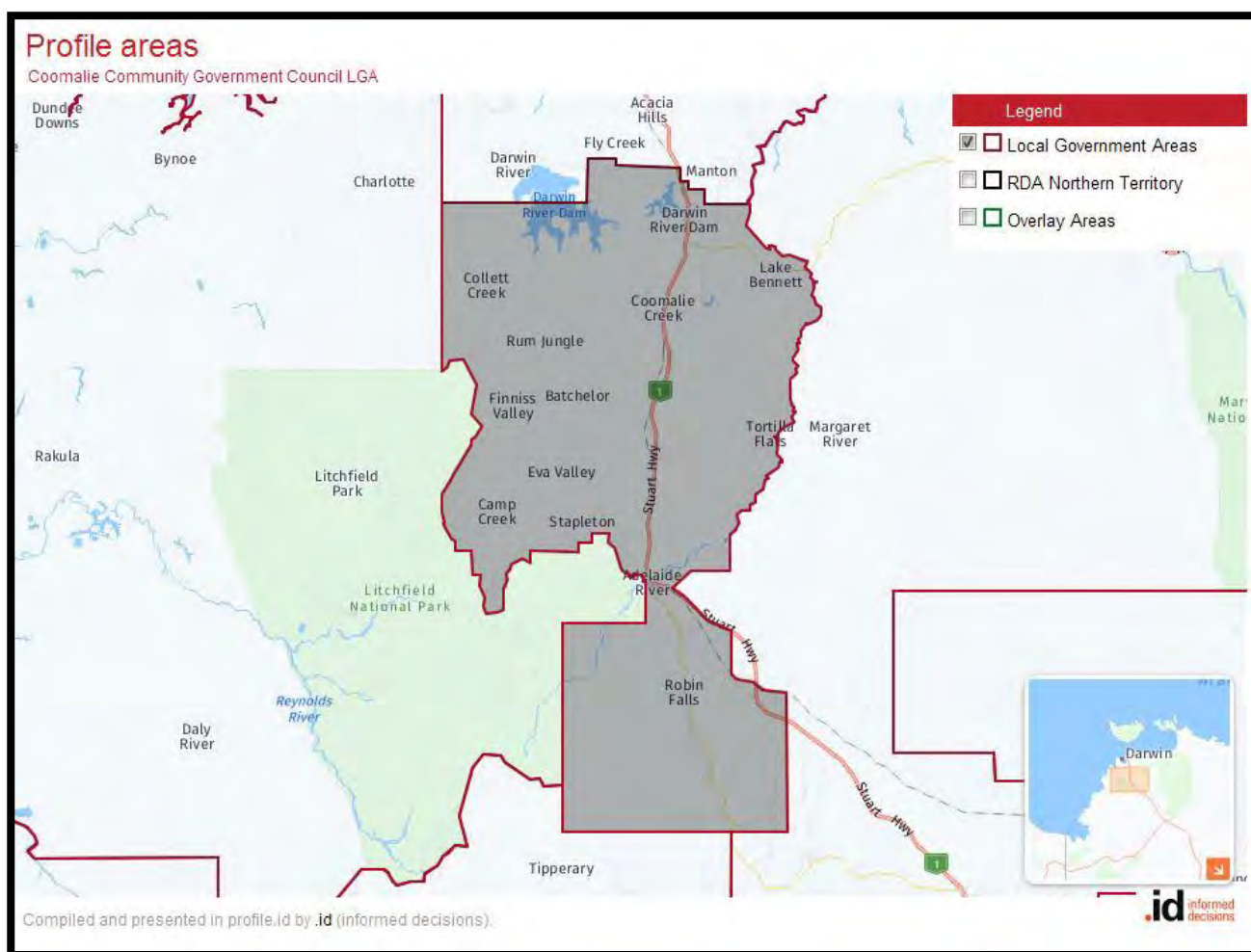
Meeting of Council and acknowledgement of Long Service, August 2021.

## ABOUT COOMALIE

The Awara, Kungarakan and Warai peoples are the original inhabitants and traditional custodians of the area known as Coomalie Community Government Council.

Coomalie Community Government Council was established by the Northern Territory Government under the *Local Government Act* on 4<sup>th</sup> October 1990. The first elections were conducted on 2<sup>nd</sup> May 1991.

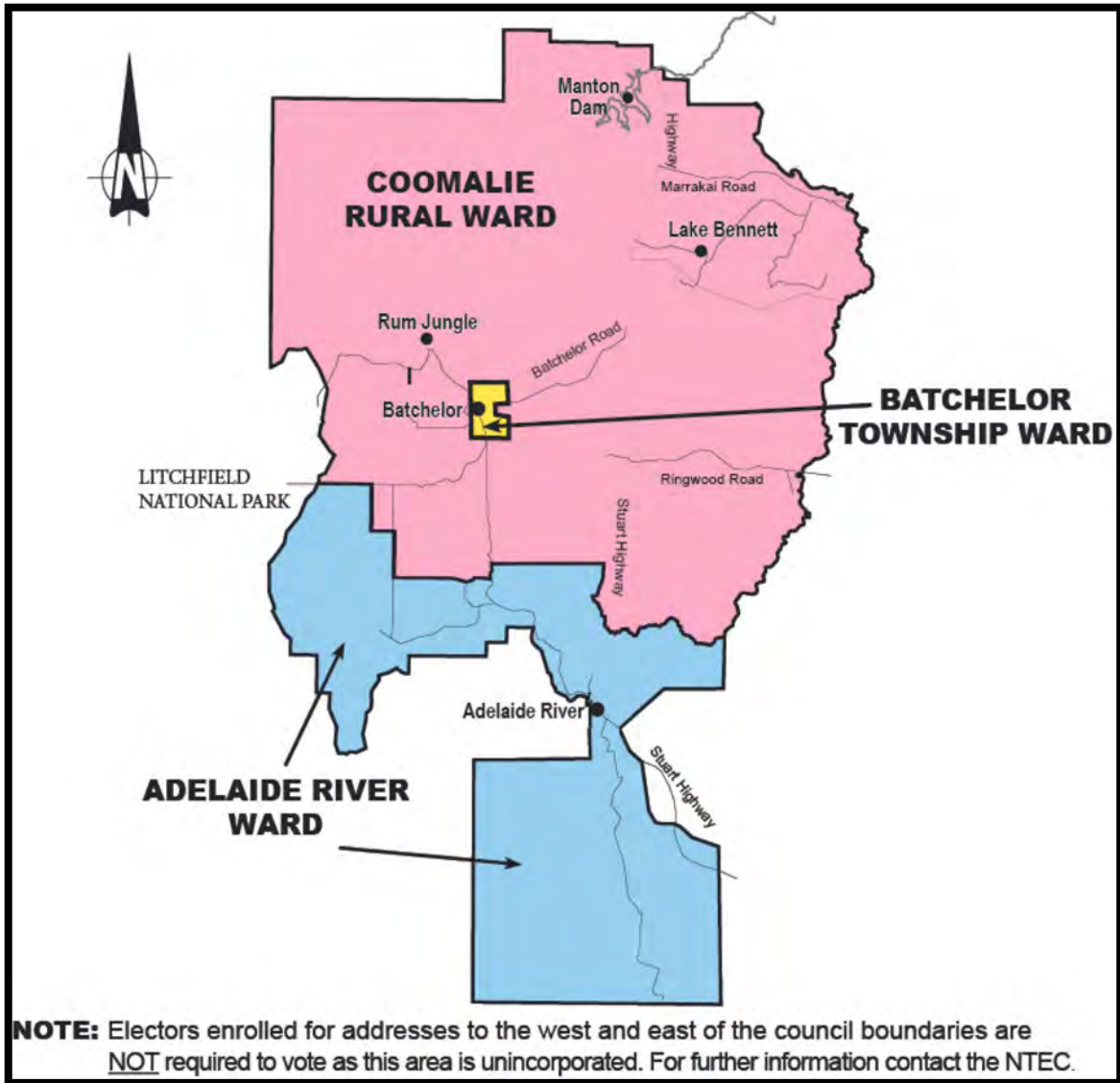
The Coomalie Shire is comprised of the townships of Adelaide River and Batchelor, the residential estate of Lake Bennett and the surrounding rural area, including the locales of Camp Creek, Collett Creek, Coomalie Creek, Darwin River Dam, Eva Valley, Finnis Valley, Robin Falls, Rum Jungle, Stapleton and Tortilla Flats. Located approximately 75 kilometres south of Darwin, the Shire is bounded by Litchfield Council to the north, unincorporated Northern Territory to the east, Vic Daly Regional Council to the south and Litchfield National Park to the west. The total land area is 2,064 square km, supporting 1,403 people (2021 ABS ERP) or 0.68 persons per square kilometre.





# ELECTORAL REPRESENTATION

Coomalie Community Government Council consists of six elected members, representing constituents in three Wards – Adelaide River Ward, Batchelor Township Ward and Coomalie Rural Ward. It appoints its Principal Member and Deputy Principal Member pursuant to Section 61 of the *Local Government Act 2019*.



The Local Government Elections were held on Saturday 28<sup>th</sup> August 2021. A number of members chose not to contest the election and retired in August 2021. These members were:

Clr (and President) Andrew Turner

Clr. Max Corliss

Clr. Christian McElwee

The final meeting of Council in August 2021 was also an opportunity to acknowledge the long service of the following members:

President Andrew Turner was presented the 15 Years Long Service Award.

Clr. Sue Bulmer was also presented with the 15 years Long Service Award and

Clr. Max Corliss was presented with a special letter of acknowledgement from the President of LGANT for almost ten years of dedicated service.

At the August 2021 Local Government Elections, the following members were elected:

Clr. Sharon Beswick, Adelaide River Ward

Clr. Angus McClymont, Batchelor Township Ward

Clr. Sue Bulmer, Coomalie Rural Ward

Clr. Deb Moyle, Batchelor Township Ward

Clr. Colin Freeman, Coomalie Rural Ward

Clr. Stephen Noble, Adelaide River Ward

Council held its first meeting on Tuesday 21<sup>st</sup> September 2021. All Councillors made a Declaration of Office and Signed the Code of Conduct. At its first meeting a number of statutory obligations, including the election of the President and Vice President were completed.

Clr. Sharon Beswick was appointed President and Clr. Angus McClymont, was appointed Vice President. The latter for a period of two years, pursuant to Section 62 of the *Local Government Act 2019*. Clr. Deborah Moyle tendered her resignation from Council following its first meeting in September 2021, triggering a By-Election Saturday 20<sup>th</sup> November 2021. Clr Richard Luxton was elected to the Batchelor Township Ward.

The composition of Council as at 30<sup>th</sup> June 2022 was;

President Sharon Beswick

Clr. Colin Freeman

Vice President Angus McClymont

Clr. Richard Luxton

Clr. Sue Bulmer

Clr. Stephen Noble

## OUR COUNCILLORS

### President Sharon Beswick

*LGANT Nominated Delegate  
Prescribed Panel Disciplinary Pool Member  
Member, Waste Advisory Committee  
Prescribed Disciplinary Panel Pool Member*



### Vice President Angus McClymont

*Member  
Risk Management & Audit Committee  
Member  
Rum Jungle Project Sub-Committee*



### Clr. Sue Bulmer

*Member  
Risk Management & Audit Committee  
Member  
Waste Advisory Committee*



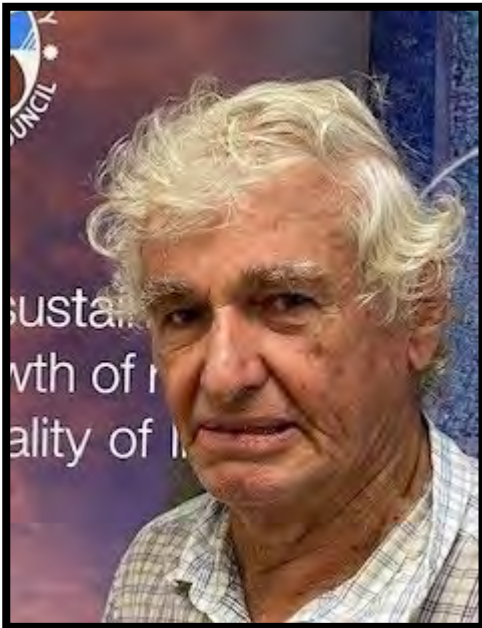
### Clr. Colin Freeman

*Chair, Waste Advisory Committee  
Member  
Rum Jungle Project Sub-Committee  
Member, Batchelor Division, Development  
Consent Authority*



**Clr. Richard Luxton**

*Member  
Batchelor Division, Development Consent Authority*



**Clr. Stephen Noble**

*Member  
Rum Jungle Project Sub-Committee*

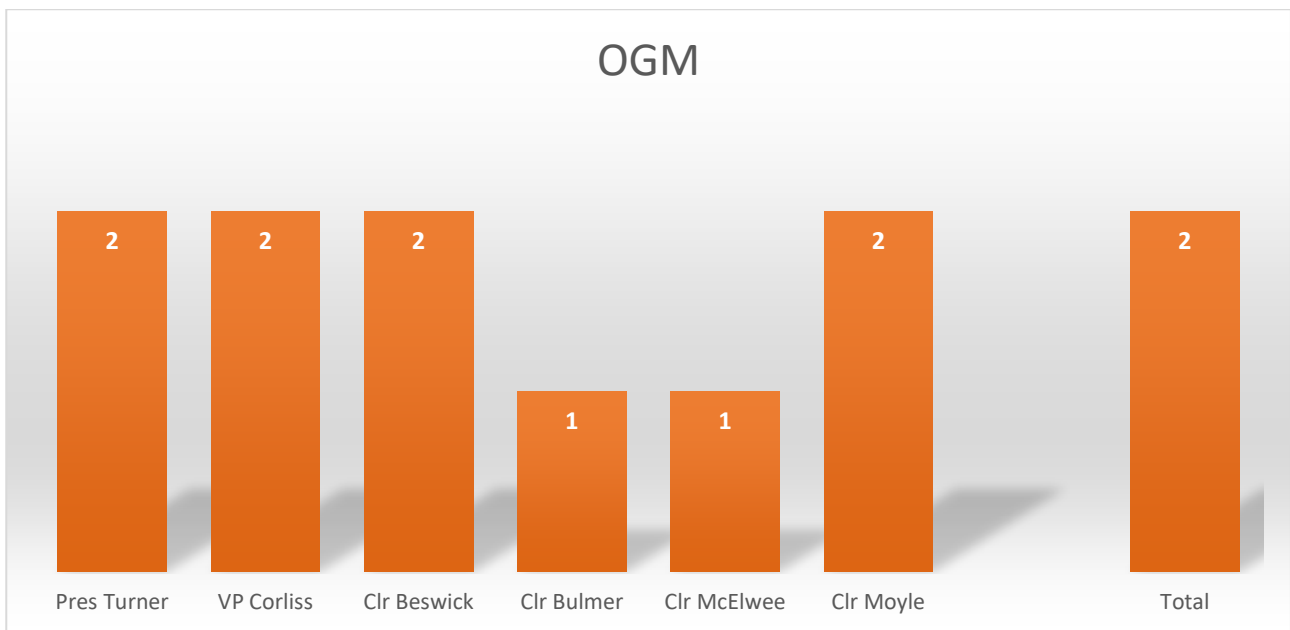


Elected Members attended the LGANT Symposium October 2021.

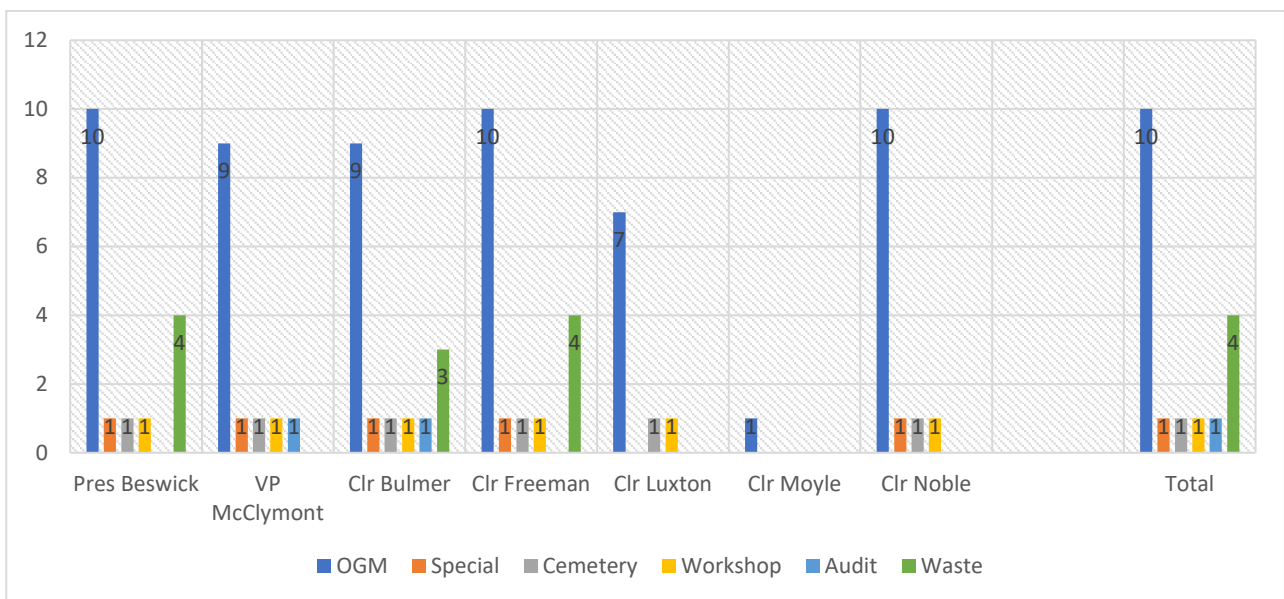
## MEETINGS ATTENDED

Pursuant to Section 90 of the Local Government Act 2019, Council must set its schedule of meetings for its term at the first Ordinary Meeting after a general election. Council resolved to meet the third Tuesday of each month at 3.00pm, establishing at least twelve meetings for the year. Council also held Special Meetings and Workshops to focus on particular matters. Council is also the Cemetery Board and met during the reporting period to resolve policy and operational matters.

### Meetings to August 2021



### Meetings from September 2021



## ELECTED MEMBER ALLOWANCES 2021 – 22

Council resolved to adopt the Councillor fees and allowances which are less than the maximum set by the Department of the Chief Minister and Cabinet for 2021-22.

Allowance	Ordinary Council Member	Deputy Principal Member	Principal Member
<b>(a) Base and Electoral Allowance</b>			
Base & electoral allowance	\$5,4000	\$9,640	\$27,848
<b>(b) Professional Development Allowance</b>			
	\$0	\$0	\$0
<b>© Extra Meeting Allowance</b>			
	\$0	\$0	\$0
<b>(d) Acting Principal Member</b>			
Daily Rate	\$0		

Council adopted a base allowance and electoral allowance for Ordinary Council members set at the rate of **\$5,400.00** per annum payable monthly in arrears applicable from 1<sup>st</sup> July 2021, subject to Ministerial Guidelines.

The base allowance and electoral allowance for the President was set at the rate of **\$27,848.00** per annum, payable monthly in arrears applicable from 1<sup>st</sup> July 2021.

The base allowance and electoral allowance for the Deputy President was set at the rate of **\$9,640.00** per annum payable monthly in arrears applicable from 1<sup>st</sup> July 2021.

Council resolved not to set a professional development allowance for **all** Council members and an extra meeting allowance was not budgeted or payable to Ordinary Council members for the 2021-22 financial year.

# COMMITTEES OF COUNCIL

## AUDIT COMMITTEE

Council's Audit Committee was comprised of three members, being;

Mr Russell Anderson, Chair

President Andrew Turner

Clr Sue Bulmer

At the first meeting of the new Council in September 2021, the following Elected Members were appointed;

Clr. Sue Bulmer

Clr. Angus McClymont

The Audit Committee met in October to discuss the Draft Annual Report and the Audited Financial Statements for 2020-2021. At this meeting, Chair Russell Anderson also advised that he was retiring from the Audit Committee.

In January 2022, Council resolved to expand the remit of its Audit Committee to include broader matters and approved new Terms of Reference for a Risk Management & Audit Committee (RMAC). The membership was increased from three to four members and a public invitation for community members and an Independent Chair was issued.

After a considered process, Council concluded the 2021-22 financial year resolving to appoint a new Independent Chair and remunerate the role in accordance with the sitting fees as set out by the NT Remuneration Tribunal. This placed Council in a strong position to be advised by an effective and experienced Risk Management & Audit Committee in future years. As at 30<sup>th</sup> June 2022, Members of the Risk Management & Audit Committee were:

Mr Ian Swan, Independent Chair

Ms Gillian Thornton

Clr. Sur Bulmer

Vice President Angus McClymont

And as non-voting members;

Anna Malgorzewicz, Chief Executive Officer

Natasha Chapman, Manager, Finance, Audit & Risk

The new Risk Management & Audit Committee (RMAC) scheduled its first meeting for August 2022, outside the reporting period of this report.

## WASTE ADVISORY COMMITTEE

In November 2021, Council agreed to establish a Waste Advisory Committee comprising Council members, external experts and staff members to investigate all aspects of waste management, recycling and resource recovery. A public call for expressions of interest was advertised and in January 2021, Council resolved to appoint the Chair and Committee members consistent with the Council approved Terms of Reference. The Waste Advisory Committee members are;

Clr. Colin Freeman	Chair
President Sharon Beswick	Council
Clr Sue Bulmer	Council
Ms Kirsty McInnes	Community Member
Mr Jaemie Page	Community Member
Ms Tania Roberts	Community Member

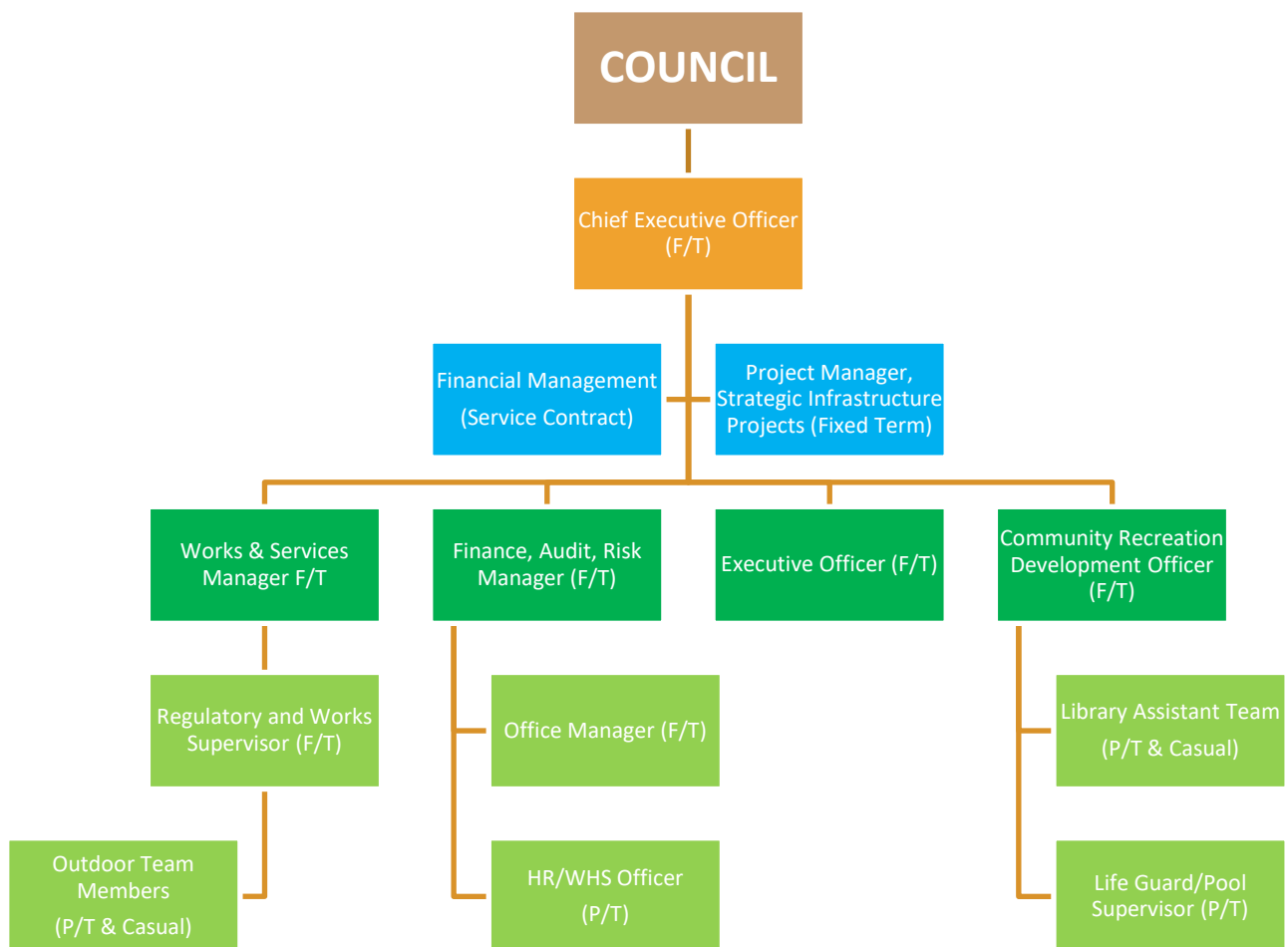
The Waste Advisory Committee held four meetings throughout the reporting period. A key achievement was the development of the Coomalie Waste Management Strategy 2022 – 2027. In partnership with EcOz Environmental Consulting and True North Strategic Communication, the Committee met with residents, businesses, stakeholders and government agencies to identify needs and develop the strategy. This has provided Council with a blue print for future infrastructure development and programs to improve waste management and recycling services in the Coomalie region.



# ORGANISATIONAL STRUCTURE

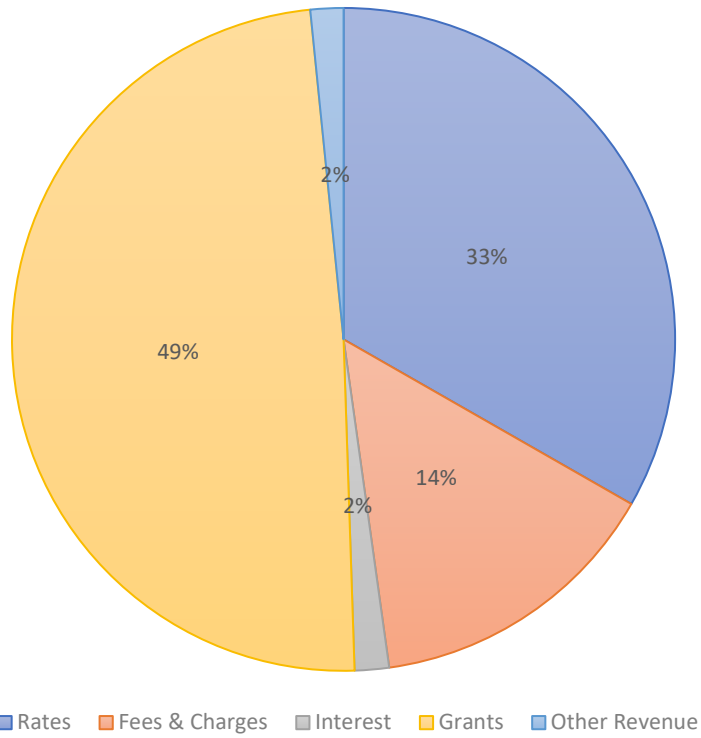
Coomalie Community Government Council's staffing plan for 2021-22 included eleven (11) full-time and part-time staff, plus a casual staffing pool that provided customer service assistance at Council's Adelaide River and Batchelor Community Libraries, the Batchelor Swimming Pool and the Works Services area. Through funding assistance from the Northern Territory Government's Remote Sports Program, casual sport and recreation providers were also engaged on an as needs basis to deliver a variety of health and wellbeing programs.

The provision of services to the community was also complemented by works undertaken by contractors, such as landscaping, waste management and roads maintenance.

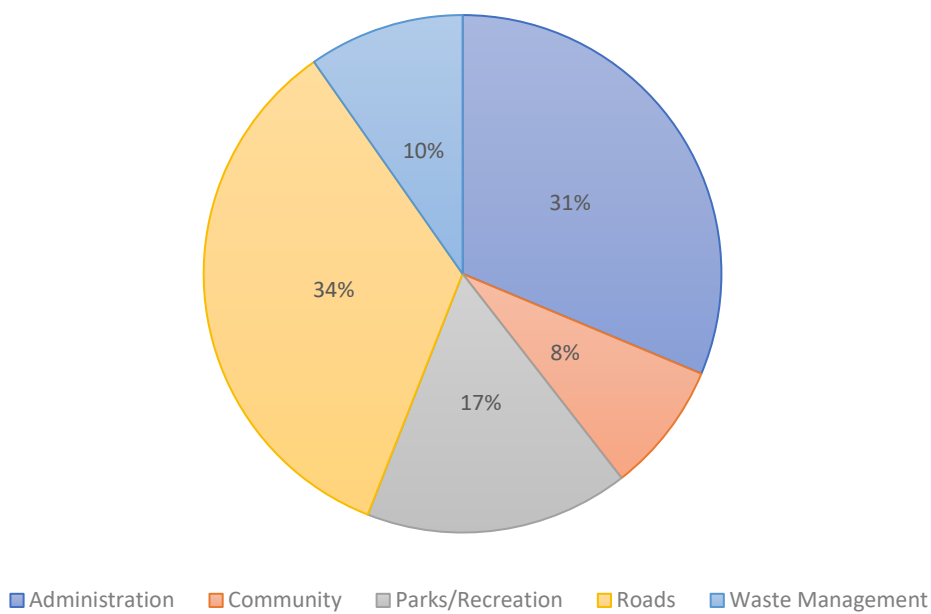


# FINANCIAL SNAPSHOT

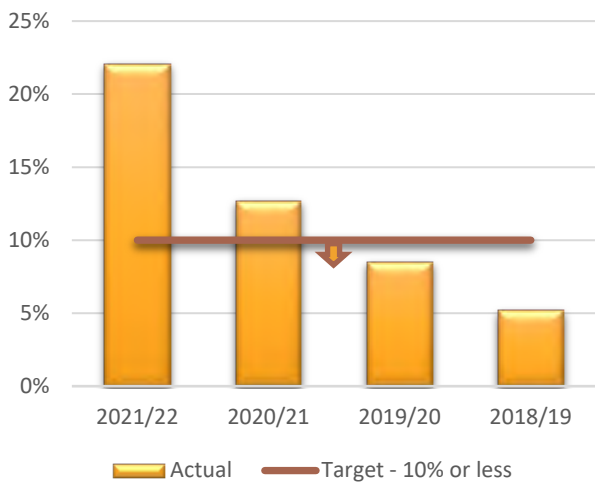
## Income 2021-22: \$3,225,328



## Expenses 2021-22: \$3,485,413

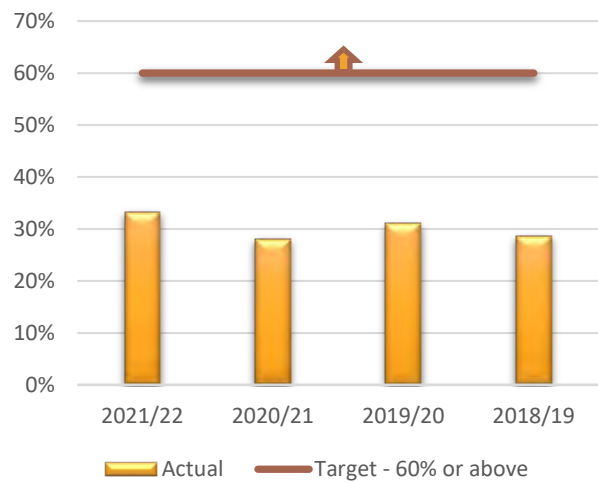


### Outstanding Rates Ratio



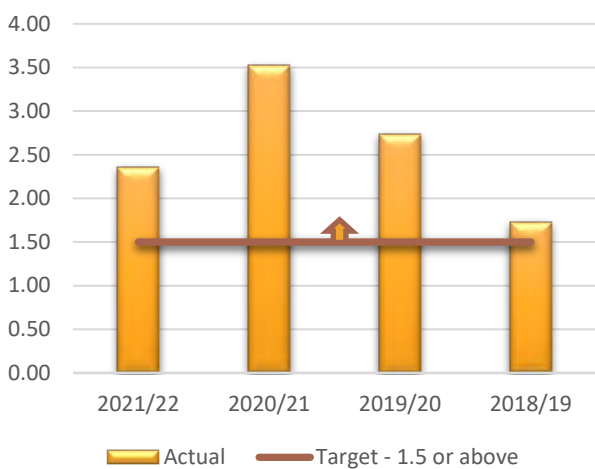
This is how much money is owing to Council from our ratepayers for overdue rates in the Shire. It is best practice to aim for less than 10% of all rates to be outstanding.

### Rates Coverage Ratio



This is the value of rates and charges raised by Council compared to grants and other income received each year. The Local Government benchmark for this is to raise 60% or more of a Council's annual income through rates and charges.

### Current (Liquidity) Ratio



Identifies Council's ability to meet short term commitments as and when they are due. A ratio over 1.5 is recommended as an indication of being able to meet these commitments.

### Asset Sustainability Ratio



Indicates if Council is replacing and renewing assets in a timely manner as they are consumed. It is good practice to aim to be spending approximately 90% of the asset management planned expenditure each year on renewing assets.

## FUNDING AND IN-KIND ASSISTANCE PARTNERS

The many programs and activities, infrastructure improvements and day to day operational deliverables, could not be achieved without the financial and in-kind assistance and support of the following organisations:

Adelaide River Area School

Administrator of the Northern Territory

Australia Day Community Grants

Backyard Cricket Grant

Batchelor Institute of Indigenous Tertiary Education

Belyuen Community Government Council

Black Spot Program

Community Benefit Fund

Council of the Ageing

Department of the Chief Minister and Cabinet

Department of Environment, Parks & Water Security

Department of Industry, Tourism and Trade

Department of Infrastructure, Planning and Logistics

Department of Infrastructure, Transport, Regional Development and Communications

Department of Territory Families, Housing and Communities

Department of Veterans Affairs

Federal Assistance Grants

Immediate Priority Grant Program

Land Development Corporation

Library & Archives NT

Litchfield Outback Resort

Local Government Association of the Northern Territory

Local Roads and Community Infrastructure Program

Member for Daly, Mr Dheran Young MLA

National Aborigines and Islanders Day Observance Committee (NAIDOC)

National Indigenous Australians Agency

Northern Territory Electoral Commission

Northern Territory Environment Protection Authority

Northern Territory Grants Commission

Office of Australian War Graves

Police, Fire & Emergency Services

Power Water Corporation

Remote Sport Voucher Scheme

Roads to Recovery Program

Tourism Town Asset Program

Waste and Resource Management Program

Youth Vibe Holiday Grant Program

# PERFORMANCE REPORTING

## ADMINISTRATION & GOVERNANCE

### ACHIEVEMENT HIGHLIGHTS:

- ❖ In partnership with the NT Electoral Commission, supported the conduct of the 2021 Local Government Election;
- ❖ Inducted the new Council and provided support to both the Department of the Chief Minister and Cabinet and the Local Government Association of the NT (LGANT) in the provision of Mandatory Training for all Elected Members;
- ❖ Oversaw the policy and procedural amendments required to comply with the introduction of the *Local Government Act 2019* and the *Local Government (General) Regulations 2021*;
- ❖ Endorsed drafting instructions for the review and strengthening of the *Coomalie (Dog Management) By-Laws 2002* and *Coomalie Community Government By-Laws 1998*;
- ❖ Ongoing compliance and implementation of the COVID 19 Pandemic response;
- ❖ Council meetings held in compliance with requirements.

2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
INCOME	\$1,709,075	\$1,740,395	\$1,769,977
EXPENDITURE	\$1,035,160	\$1,028,522	\$1,071,372

## CEMETERIES

### ACHIEVEMENT HIGHLIGHTS:

- ❖ Participated in consultation processes regarding the development and planning for the new *Burial and Creation Bill 2022 and Regulations*;
- ❖ In partnership with the Office of Australian War Graves, maintained public facilities to an excellent standard and in keeping with COVID-19 compliance requirements;
- ❖ Provided ongoing maintenance and landscaping management of the facility;
- ❖ Provided sensitive advice and assistance to bereaved families and those individuals who were making future preparations;
- ❖ Responded to urgent remedial works as a result of severe weather events, that required replacement of gate and boundary fencing and tree removal to ensure safety and security of the facility and maintain amenity.

2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
<b>INCOME</b>	\$ 2,400	\$ 2,845	\$ 3,973
<b>EXPENDITURE</b>	\$ 7,500	\$ 7,800	\$ 6,378

## COMMUNITY FUNCTIONS

### ACHIEVEMENT HIGHLIGHTS:

- ❖ All public events were held in Covid-19 Pandemic compliance requirements;
- ❖ Delivered Australia Day Celebration and Awards;
- ❖ Delivered Annual Ecumenical Bombing of Darwin Commemoration;
- ❖ Delivered Annual ANZAC Day Dawn Service;
- ❖ Delivered Annual Territory Day Celebrations were held in August 2021 due to Covid-19 Pandemic requirements;
- ❖ Delivered Seniors Month activities and event;
- ❖ Delivered Seniors Christmas Party with special guests Her Honour The Administrator of the Northern Territory and Mr Dheran Young MLA, member for Daly.



2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
<b>INCOME</b>	\$ 16,500	\$ 12,611	\$ 10,756
<b>EXPENDITURE</b>	\$ 25,580	\$ 40,965	\$ 44,273



# COMMUNITY LIBRARIES

## ACHIEVEMENT HIGHLIGHTS:

- ❖ Increased attendances throughout the year;
- ❖ New, keen staff members;
- ❖ Delivery of new iPads to assist learning & development;
- ❖ Backyard Cricket Grant received to fund purchase of educational activity games on iPads.



2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
<b>INCOME</b>	\$ 51,635	\$ 50,595	\$ 50,283
<b>EXPENDITURE</b>	\$ 51,635	\$ 48,700	\$ 45,798

# COMMUNITY RECREATION AND DEVELOPMENT

## ACHIEVEMENT HIGHLIGHTS:

- ❖ School Sport Program going from strength to strength with growing numbers evident;
- ❖ School Holiday Programs numbers increase;ing, leading to better programming;
- ❖ AFL AusKick program for Batchelor
- ❖ AFL Club Hawthorn visit to Batchelor after game in Darwin.



2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
<b>INCOME</b>	\$ 49,660	\$ 49,449	\$ 50,871
<b>EXPENDITURE</b>	\$ 80,658	\$ 71,078	\$ 62,243

# PARKS AND GARDENS

## ACHIEVEMENT HIGHLIGHTS:

- ❖ Maintained public parks to excellent order in partnership with external contractors;
- ❖ Dangerous tress removed;
- ❖ Maintained accessibility pathways, playgrounds and seating areas.



2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
<b>INCOME</b>	\$ 600	\$ 105,356	\$ 83,756
<b>EXPENDITURE</b>	\$ 220,260	\$ 350,856	\$ 267,473

## PUBLIC CONVENIENCES

### ACHIEVEMENT HIGHLIGHTS:

- ❖ Maintained public facilities in compliance with Covid-19 requirements in partnership with contractors;
- ❖ Maintained public dump points to provide continued support to tourism sector and visitors;
- ❖ Provided upgrades to the Rum Jungle Lake recreation area;
- ❖ In partnership with the Office of Australian War Graves, provided ongoing maintenance and management of the Coomalie Bush cemetery public facilities that also serve the important Adelaide River War Cemetery.

2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
<b>INCOME</b>	\$ 9,000	\$ 10,585	\$ 10,585
<b>EXPENDITURE</b>	\$ 97,440	\$ 126,840	\$ 127,024

## REGULATORY SERVICES

### ACHIEVEMENT HIGHLIGHTS:

- ❖ Employment of full time Regulatory and Compliance Officer;
- ❖ Provided drafting instructions to the Department of the Chief Minister and Cabinet for improved By-Law provisions;
- ❖ Provided regular advice and compliance notices regarding public area management including untidy allotments;
- ❖ In partnership with Northern Territory Government agencies, implemented an ongoing program of responsible animal management and ownership in the Shire;
- ❖ Maintained databases for dog registrations, impoundments and addressing animal complaints.

2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
<b>INCOME</b>	\$ 720	\$ 4,000	\$ 4,152
<b>EXPENDITURE</b>	\$ 83,240	\$ 75,050	\$ 63,603

## ROADS

### ACHIEVEMENT HIGHLIGHTS:

- ❖ Endorsement of the Accessibility, Mobility & Connectivity Strategy for the provision of improved pathways throughout the townships;
- ❖ Annual management of Weight Restrictions on roads;
- ❖ Annual culvert clearing and maintenance;
- ❖ Drainage reserve improvements on Miles Road, Eva Valley;
- ❖ Boundary Road, Collett Creek bus turnaround improvements;
- ❖ Annual Grade, Water, Roll of all unsealed roads;
- ❖ Installation of two concrete floodways, Heathers Lagoon Road, Lake Bennett;
- ❖ Delivered Black Spot Program projects including improved sight lines, Miles Road Causeway, Eva Valley and Crest at Cadogan Road, Lake Bennett.

2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
<b>INCOME</b>	\$ 886,173	\$ 994,288	\$ 725,806
<b>EXPENDITURE</b>	\$1,560,637	\$1,790,249	\$1,166,976

## SPORT AND RECREATION FACILITIES

### ACHIEVEMENT HIGHLIGHTS:

- ❖ Increase in usage of Community Ovals & Adelaide River Access Shed;
- ❖ Substantial increase in patronage of Batchelor Swimming Pool – both from Recreational Swimming areas and use from BOEC;
- ❖ Continued growth in hire of Bruce Jones Community Centre for private functions;
- ❖ Increase in use of Rum Jungle Bowls Club with the club joining the Darwin Lawn Bowls pennant league;
- ❖ Increase in Market Stalls at the Dry Season Batchelor Markets, Adelaide River Markets and Rosella Festivals.

2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
<b>INCOME</b>	\$ 1,200	\$ 213,885	\$ 8,139
<b>EXPENDITURE</b>	\$ 146,740	\$ 368,160	\$ 146,197

# STRATEGIC ECONOMIC DEVELOPMENT

## ACHIEVEMENT HIGHLIGHTS:

- ❖ Ongoing participation in advocacy and lobbying activities to ensure economic opportunities are maximised;
- ❖ Participated in the completion of the *Northern Territory Strategic Infrastructure Plan, Pipeline and Strategy*;
- ❖ Participated in the development of the *Greater Darwin Region Tourism Destination Management Plan*;
- ❖ Participated in the development of the *Top End Region Economic Development Plan*.

2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
INCOME	0	0	0
EXPENDITURE	0	0	0



# STREETLIGHTING

## ACHIEVEMENT HIGHLIGHTS:

- ❖ Maintained 111 streetlights in Adelaide River and Batchelor townships in partnership with Power Water and contractors;
- ❖ Completed regular streetlight audits and inspections to ensure community safety and amenity.

2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
INCOME	\$0	\$0	\$0
EXPENDITURE	\$ 9,200	\$ 7,800	\$ 6,942

## SWIMMING POOL

### ACHIEVEMENT HIGHLIGHTS:

- ❖ Ongoing free entry for all pool users;
- ❖ Introduction of early morning lap swimming, five days per week;
- ❖ Ongoing maintenance of infrastructure;
- ❖ Ongoing compliance with Covid-19 Pandemic requirements;
- ❖ Annual training and development of staff to ensure patron safety and amenity.



2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
<b>INCOME</b>	\$ 4,000	\$ 8,620	\$ 7,776
<b>EXPENDITURE</b>	\$ 122,130	\$ 116,540	\$ 114,911

# WASTE MANAGEMENT

## ACHIEVEMENT HIGHLIGHTS:

- ❖ Establishment of Gatehouses at the Adelaide River and Batchelor Waste Management Facilities;
- ❖ Further investment of WaRM Grant Funds in the acquisition of a Front End Loader and the design and supply of Segregation Bays for materials recovery and recycling;
- ❖ Establishment of the Waste Advisory Committee;
- ❖ Development of the Waste Management Strategy 2022 – 27;
- ❖ Ongoing negotiations with the Northern Territory Government regarding land tenure and leasing arrangements at both Waste Management Facilities;
- ❖ Tendered for new period contract for the Collection, Compaction and Disposal of Domestic and Commercial Waste.



2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
<b>INCOME</b>	\$ 418,926	\$ 647,495	\$ 492,145
<b>EXPENDITURE</b>	\$ 316,597	\$ 560,402	\$ 332,846

## WEED MANAGEMENT

### ACHIEVEMENT HIGHLIGHTS:

- ❖ Participated in Annual Gamba Action Program in partnership with the Northern Territory Government to provide rural landowners with free Glyphosate;
- ❖ Over 180 km of road side slashed and sprayed as part of weed management and fire mitigation actions;
- ❖ Continued consultation with NT Bushfires and Weeds Branch regarding strategic approach to weed management and eradication programs.

2021-22	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
<b>INCOME</b>	\$ 3,600	\$ 7,000	\$ 7,109
<b>EXPENDITURE</b>	\$ 37,200	\$ 39,000	\$ 29,379

## ANNUAL FINANCIAL STATEMENTS 2021 - 22

# Coomalie Community Government Council

## General Purpose Financial Reports for the year ended 30 June 2022

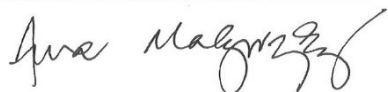
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**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
COUNCIL CERTIFICATE  
FOR THE YEAR ENDED 30 JUNE 2022**

We have been authorised by the Council to certify the financial statements in their final form. In our opinion:

- (a) the accompanying financial statements comply with the *Local Government Act 2019, Local Government (General) Regulations 2021* and Australian Accounting Standards.
- (b) the financial statements present a true and fair view of the Council's financial position at 30 June 2022 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.



Anna Malgorzewicz  
**Chief Executive Officer**



Councillor Sharon Beswick  
**President**

Date 28th October 2022

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>INCOME</b>			
Rates	3 a	989,354	927,336
Fees and User Charges	3 b	432,047	416,188
Investment Income	3 c	49,680	62,847
Other Income	3 d	47,714	66,971
Grants, Subsidies and Contributions	3 e	1,454,857	1,825,240
<b>TOTAL INCOME</b>		<b><u>2,973,652</u></b>	<b><u>3,298,582</u></b>
<b>EXPENSES</b>			
Employee Costs	5 a	1,121,955	969,253
Materials, Contracts and Other Expenses - General	5 b	1,179,625	1,161,710
Materials, Contracts and Other Expenses - Roads	5 c	392,453	400,670
Depreciation and Amortisation	5 d	653,167	642,074
Other Expenses	5 e	138,217	183,240
<b>TOTAL EXPENSES</b>		<b><u>3,485,417</u></b>	<b><u>3,356,947</u></b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b><u>(511,765)</u></b>	<b><u>(58,365)</u></b>
Amounts received specifically for new or upgraded assets	3 e	251,678	341,830
Asset Disposal	6	-	(14,226)
<b>NET SURPLUS/(DEFICIT)</b>		<b><u>(260,087)</u></b>	<b><u>269,239</u></b>
<b>OTHER COMPREHENSIVE INCOME</b>			
Changes in revaluation surplus - buildings and other structures	12	-	-
<b>TOTAL COMPREHENSIVE INCOME/(LOSS)</b>		<b><u>(260,087)</u></b>	<b><u>269,239</u></b>



**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	7	3,494,021	2,743,766
Trade and Other Receivables	8	278,753	255,342
<b>TOTAL CURRENT ASSETS</b>		<b><u>3,772,774</u></b>	<b><u>2,999,108</u></b>
<b>NON CURRENT ASSETS</b>			
Infrastructure, Property, Plant and Equipment	9	17,529,920	17,797,702
Capital Work in Progress	9	1,818	17,673
<b>TOTAL NON CURRENT ASSETS</b>		<b><u>17,531,738</u></b>	<b><u>17,815,375</u></b>
<b>TOTAL ASSETS</b>		<b><u>21,304,512</u></b>	<b><u>20,814,483</u></b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	10	122,283	84,919
Provisions	10	67,793	66,146
Unexpended Grants	10	1,409,579	698,474
<b>TOTAL CURRENT LIABILITIES</b>		<b><u>1,599,655</u></b>	<b><u>849,539</u></b>
<b>NET ASSETS</b>		<b><u>19,704,857</u></b>	<b><u>19,964,944</u></b>
<b>EQUITY</b>			
Accumulated Surplus	11	7,010,843	7,270,930
Asset Revaluation Reserves	12	12,694,014	12,694,014
<b>TOTAL EQUITY</b>		<b><u>19,704,857</u></b>	<b><u>19,964,944</u></b>

Notes to and forming part of the financial statements are included on pages 7 to 31

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2022**

	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
	\$	\$	\$
<b>Balance at 30 June 2020</b>	<b>7,001,691</b>	<b>12,694,014</b>	<b>19,695,705</b>
Net Profit for year	269,239	-	269,239
<b>Balance at 30 June 2021</b>	<b>7,270,930</b>	<b>12,694,014</b>	<b>19,964,944</b>
Net Loss for year	(260,087)	-	(260,087)
<b>Balance at 30 June 2022</b>	<b>7,010,843</b>	<b>12,694,014</b>	<b>19,704,857</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$ Inflows (Outflows)	2021 \$ Inflows (Outflows)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b><u>Receipts</u></b>			
Rates - General		981,512	937,811
Fees and User Charges		432,047	416,188
Investment Receipts		49,680	62,847
Grants Utilised for Operating and Capital Purposes		2,417,640	2,018,026
Other Revenues		49,176	66,971
<b><u>Payments</u></b>			
Employee Costs		(1,127,148)	(962,050)
Materials and Contracts		(1,532,086)	(1,590,629)
Other Expenses		(151,036)	(183,240)
<b>Net cash provided by Operating Activities</b>	<b>13b</b>	<b>1,119,785</b>	<b>765,924</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b><u>Payments</u></b>			
Expenditure on new or upgraded assets	9	(367,712)	(529,325)
Capital Works in Progress	9	(1,818)	(17,673)
Proceeds from Disposal of Assets	6	-	-
<b>Net cash used in Investing Activities</b>		<b>(369,530)</b>	<b>(546,998)</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>750,255</b>	<b>218,926</b>
Cash and cash equivalents at beginning of period		2,743,766	2,524,840
<b>Cash and cash equivalents at end of period</b>	<b>13a</b>	<b>3,494,021</b>	<b>2,743,766</b>

Notes to and forming part of the financial statements are included on pages 7 to 31

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**1 SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Preparation**

This general purpose financial report has been prepared on a going concern basis using the historical cost convention, in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant Northern Territory legislation.

All amounts in the financial statements have been rounded to the nearest dollar.

**The Local Government Reporting Entity**

Coomalie Community Government Council is incorporated under the *NT Local Government Act 2019* and has its principal place of business at 22 Cameron Road Batchelor.

These financial statements include the Council's direct operations and all entities through which Council *controls* resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas have been eliminated.

**Income Recognition**

The Council recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

This year the payment of untied financial assistance grants has varied from the annual allocation. A portion of the 2022-2023 financial year grants were prepaid in April 2022 and these grants have been recognised as unexpended grants.

**Rates, Grants and Other Income**

Rates, grants and other income are recognised as income on receipt of funds or earlier unconditional entitlement to the funds.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**Grants and Subsidies**

Where the Council has an obligation to use a grant or subsidy in a particular manner the amount is recognised as income on receipt. Unspent funds are recognised as a liability - unexpended grants until the obligation is satisfied.

**Other Income including Contributions**

Other income is recognised as a receivable when it is probable that it will be received and the amount is known, otherwise the amount is recognised on receipt.

**Cash and Cash Equivalents**

Cash assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

**Other Financial Instruments**

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

All receivables are reviewed as at reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price.

**Infrastructure, Property, Plant and Equipment**

**Initial Recognition**

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

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

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**Materiality**

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

**Capitalisation Thresholds**

Capitalisation thresholds used by Council for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Buildings and Other Structures	\$10,000
Community Assets	\$5,000
Motor Vehicles and Plant	\$5,000
Office Furniture and Equipment	\$5,000
Road Infrastructure	\$10,000

**Subsequent Recognition**

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 9.

**Depreciation of non current assets**

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets. Depreciation methods, useful lives and residual values of classes of assets are reviewed annually. Major depreciation periods for each class of asset are shown below. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

Coomalie Community Government Council has elected not to fund depreciation expenses for assets that will not be replaced or where external funding sources other than loans will be obtained to fund their replacement.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**Estimated Useful Lives**

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

Buildings and Other Structures	10-100 years
Community Assets	5-100 years
Motor Vehicles and Plant	5-15 years
Office Furniture and Equipment	5-20 years
Road Infrastructure	10-100 years

**Impairment**

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

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

**Borrowing costs**

Council had no borrowings during the reporting period.

**Receivables**

Trade receivables are recognised initially at fair value due at the time of sale or service delivery and settlement of these amounts is required within 30 days from invoice date.

The collectability of receivables is assessed periodically and, if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is reduced with provision being made for doubtful debts. The loss is recognised in other expenses.

All known bad debts were written off against the allowance for doubtful debts at 30 June each year. Subsequent recoveries of amounts previously written off are credited against other expenses in the Statement of Comprehensive Income.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**Payables**

**Goods & Services**

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

**Payments Received in Advance & Deposits**

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

**Provisions**

**Employee Benefits**

**Salaries, Wages & Compensated Absences**

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

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

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

**Superannuation**

The Council makes employer superannuation contributions in respect of its employees to their allocated Superannuation Fund. Each fund has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Council does not have any employees who are members of defined benefit funds and has confirmed that it has no outstanding actual or potential liability to the pooled defined benefit funds of which former employees were members.

All superannuation schemes to which Council makes contributions on behalf of employees are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.



**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**Provisions for reinstatement, restoration, rehabilitation**

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

Coomalie Council is of the opinion that major restoration works will not be required at the Batchelor and Adelaide River landfills for the following reasons:

- (i) Restoration of the landfills is carried out as part of the weekly maintenance; and
- (ii) As the Batchelor landfill is sited over the aquifer which supplies Batchelor's water, the site will not be used for any other purpose once the landfill is closed.

Council does not have any gravel pits and therefore, no provision has been made for restoration works.

**Leases**

As per AASB 16 Leases, the Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (ie. those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

**Joint Ventures and Associated Entities**

Council does not participate in cooperative arrangements with other Councils

**Goods and Services Tax**

In accordance with Interpretation Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**Comparative Information**

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

**New and amended standards and interpretations**

Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities. The Council applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue, AASB 111 Construction Contracts and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). Details of the accounting policy adopted for these standards can be found in Note 1 Significant Accounting Policies. The Council has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related Interpretations. The Council has determined the impact of the new standards will mainly impact the timing of revenue recognition in relation to special purpose grants. These grants are provided to the Council to construct or acquire an asset to be controlled by the Council. They are accounted for under AASB 1058 and as such, amounts received in relation to these grants are recorded as a liability "Amounts in Advance" and recorded in revenue as the asset is constructed. The impact of adopting the new standards as at 1 July 2019 had no impact to liabilities or Accumulated Surplus.

**Financial Risk Management**

The Council minimises its exposure to financial risk by not investing in derivatives or other risky investments. Investments in financial assets are only made when those assets are with a bank or other financial institution in Australia, and are for a period of less than one year.

Details of financial instruments and the associated risks are shown at Note 16.

**Economic Dependence**

During the year the Coomalie Community Government Council received grants from government departments, and the future operations of the council is dependent upon continued funding from government departments.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**2 a FUNCTIONS**

Income, expenses and assets have been directly attributed to the following functions. Details of those functions are set out in Note 2 b

	INCOME		EXPENSES		OPERATING RESULTS		GRANTS INCLUDED	
	Actual 2022	Actual 2021	Actual 2022	Actual 2021	Actual 2022	Actual 2021	Actual 2022	Actual 2021
<b>FUNCTIONS</b>								
Administration	1,769,977	1,837,368	1,071,372	1,069,575	698,605	767,793	718,633	802,021
Cemeteries	3,973	3,805	6,378	14,007	(2,405)	(10,202)	-	-
Community Functions	10,756	28,348	44,273	37,969	(33,517)	(9,621)	5,136	24,889
Community Recreation and Development	50,871	56,715	62,243	63,037	(11,372)	(6,322)	48,067	53,182
Libraries	50,283	55,887	45,798	61,591	4,485	(5,704)	50,283	55,237
Parks and Gardens	83,756	111,630	267,473	194,441	(183,717)	(82,811)	83,467	110,830
Public Conveniences	10,585	9,000	127,024	105,995	(116,439)	(96,995)	-	-
Regulatory Services	4,152	18,472	63,603	59,070	(59,451)	(40,598)	-	15,000
Roads	725,806	734,285	1,166,976	1,070,793	(441,170)	(336,508)	721,830	730,776
Sport and Recreation	8,139	1,169	146,197	154,447	(138,058)	(153,278)	6,285	-
Streetlighting	-	-	6,942	15,578	(6,942)	(15,578)	-	-
Swimming Pool	7,776	96,048	114,911	118,580	(107,135)	(22,532)	1,846	105,428
Waste Management	492,145	665,750	332,846	356,206	159,299	309,544	70,988	269,707
Weed Management	7,109	7,709	29,379	35,658	(22,270)	(27,949)	-	-
<b>TOTAL FUNCTIONS</b>	<b>3,225,328</b>	<b>3,626,186</b>	<b>3,485,415</b>	<b>3,356,947</b>	<b>(260,087)</b>	<b>269,239</b>	<b>1,706,535</b>	<b>2,167,070</b>

# **COOMALIE COMMUNITY GOVERNMENT COUNCIL**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30 JUNE 2022**

#### **2 b COMPONENTS OF FUNCTIONS**

The activities relating to council's functions are:-

##### **Administration**

Administration, support, regulation and operation of general public services. Including Council's elected members, administration, accounting and finance, payroll, human resource management, boundary expansion, governance and corporate services, records, customer service, contract management, revenues, legislative and regulatory compliance and reporting.

##### **Cemeteries**

Management of the operations of the Coomalie Bush Cemetery and maintenance of the bush cemetery and pioneer cemetery.

##### **Community Functions**

Visitor information centre maintenance, organisational support to local not for profit entities, support and delivery of community functions including Anzac Day, Australia Day, Territory Day, Remembrance Day, Seniors Month and Seniors Christmas Party.

##### **Community Recreation and Development**

Supported by the Department of Tourism, Sport and Culture, employment of a Community Recreation and Development Officer to assist with community sport and recreation, school holiday programs, youth week and seniors activities.

##### **Libraries**

Supported by the Department of Tourism, Sport and Culture, for the employment of librarians at the Batchelor and Adelaide River Community Libraries. Provision of library services, computers and general technology support for adults and children in the community.

##### **Parks and Gardens**

Maintenance and operational aspects of parks and gardens and roadside verges in Batchelor and Adelaide River.

##### **Public Conveniences**

Provision and maintenance of public toilets in Batchelor, Adelaide River and Rum Jungle Lake.

##### **Regulatory Services**

Registration of dogs, control of domestic animals and livestock within the townships and rural areas. Regulation of Council's By-Laws.

##### **Roads**

Road maintenance, construction, rehabilitation and transport services. Such services includes planning, designing, construction, extending and improving roads and associated structures such as footpaths, signage and drainage.

##### **Sport and Recreation**

Administration and operation of cultural, sport and recreation services, including ovals, sports courts, community centre and bowling green.

##### **Streetlighting**

Provision and maintenance of streetlighting in both Batchelor and Adelaide River townships.

##### **Swimming Pool**

Operation and maintenance of the Batchelor Swimming Pool for use by visitors and the community.

##### **Waste Management**

Operation and maintenance of transfer stations and landfills at Batchelor and Adelaide River. Control of green waste and recycling.

##### **Weed Management**

Assistance to landholders to purchase glyphosate at cost. Council personnel and contractors spraying and slashing roadsides for gamba, mission grass and mimosa control.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

<b>3 OPERATING REVENUE</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>a RATES</b>		
General rates	989,354	927,336
Supplementary rates	-	-
<b>Total Rates</b>	<b>989,354</b>	<b>927,336</b>
<b>b FEES AND USER CHARGES</b>		
<b>User Charges</b>		
Waste management service	411,390	392,732
<b>Total User Charges</b>	<b>411,390</b>	<b>392,732</b>
<b>Fees</b>		
Rate searches	9,035	4,180
Service charges	11,622	19,276
<b>Total Fees</b>	<b>20,657</b>	<b>23,456</b>
<b>Total Fees and User Charges</b>	<b>432,047</b>	<b>416,188</b>
<b>c INVESTMENT INCOME</b>		
Interest on overdue rates & charges	42,300	50,566
Interest on investments	7,380	12,281
<b>Total Investment Income</b>	<b>49,680</b>	<b>62,847</b>
<b>d OTHER INCOME</b>		
Donations	17,893	13,141
General Reimbursements	2,554	30,721
Other income	27,267	23,109
<b>Total Other Income</b>	<b>47,714</b>	<b>66,971</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

<b>3 OPERATING REVENUE (continued)</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>e GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
<b>General Purpose Grants</b>		
Commonwealth Government	584,163	544,276
NT Government	636,000	645,052
<b>Total General Purpose Grants</b>	<b><u>1,220,163</u></b>	<b><u>1,189,328</u></b>
<b>Other Grants, Subsidies and Contributions</b>		
<b>Northern Territory Government</b>		
Sports and Community Recreation	44,073	44,395
Community Benefit	6,285	10,606
Community Event/Asset Grants	10,976	50,784
Libraries and museums	50,283	48,592
SPG upgrade community assets	101,477	457,535
Pensioner Rebate	21,600	24,000
<b>Total Special Purpose grants</b>	<b><u>234,694</u></b>	<b><u>635,912</u></b>
<b>Other Grants</b>		
<b>Total Other Grants</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Grants, Subsidies and Contributions</b>	<b><u>1,454,857</u></b>	<b><u>1,825,240</u></b>
<b>GRANTS PROVIDED FOR CAPITAL PURPOSES</b>		
Roads to Recovery	-	216,000
Local Roads and Community Infrastructure LRCIP	209,423	125,830
Black Spot Program	42,255	-
<b>Total Grants provided for Capital Purposes</b>	<b><u>251,678</u></b>	<b><u>341,830</u></b>
<b>TOTAL GRANTS</b>	<b><u>1,706,535</u></b>	<b><u>2,167,070</u></b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**3 OPERATING REVENUE (continued)** **2022**  
\$ **2021**  
\$

***Individually Significant Item***

In 2021/22 Council received the following grants that will be expended in the 2022/23 year:  
 \$461,654 from Northern Territory Grants Commission for Federal Assistance Grants  
 \$216,000 from Roads to Recovery for planned projects in first quarter 2022/23  
 \$323,829 for Local Roads and Community Infrastructure Phase 3 works  
 \$206,000 for new footpaths in Adelaide River and Batchelor through Immediate Priority Grants  
 \$104,500 from Waste and Resource Management Phase 2  
 \$50,617 from Waste and Resource Management Phase 1  
 \$38,246 for Tourism Town Asset Program installation of Discovery Kiosk at Batchelor Information Centre  
 \$5,927 for Remote Sport Voucher Program  
 \$1,794 for School Holiday Program June/July 2022  
 \$700 for NAIDOC Week activities  
 \$312 from Library Backyard Cricket grant

Total \$1,409,579

These have been recognised as a liability - Unexpended Grants in the Statement of Financial Position.

**SOURCES OF GRANTS**

Commonwealth Government	835,841	886,106
Northern Territory Government	870,694	1,280,964
Other	-	-
	<u><b>1,706,535</b></u>	<u><b>2,167,070</b></u>

**4 CONDITIONS OVER GRANTS & CONTRIBUTIONS** **2022**  
\$ **2021**  
\$

Grants and contributions that were obtained on the condition that they be expended on specified purposes or in a future period but which are not yet expended in accordance with those conditions are as follows:

Unexpended at the close of the previous reporting period	698,474	847,518
Less: expended during the current period from revenues recognised in previous reporting periods	(698,474)	(847,518)
Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions	1,409,579	698,474
Unexpended at the close of this reporting period	<u><b>1,409,579</b></u>	<u><b>698,474</b></u>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

<b>5 OPERATING EXPENSES</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>a EMPLOYEE COSTS</b>		
Salaries and wages	948,828	806,050
Employee leave expense	1,647	7,203
Superannuation	91,978	76,054
Other expenses	79,502	79,946
<b>Total Employee Costs</b>	<b>1,121,955</b>	<b>969,253</b>
<b>Total Number of Employees</b>	<b>19</b>	<b>19</b>
<b>b MATERIALS, CONTRACTS &amp; OTHER EXPENSES - GENERAL</b>		
Purchase materials	36,752	106,744
Purchase stock	19,506	23,097
Computer licence fees	34,763	27,617
Computer support	18,600	12,749
Contractor services	347,409	264,572
Cleaning	83,428	65,321
Community Events	29,562	32,311
Electricity	12,644	19,088
Insurance	85,518	77,466
Legal fees	(1,212)	22,955
Maintenance buildings and property	60,131	76,410
Maintenance recreation facilities	118,451	87,891
Motor vehicle fuel and oil	37,933	27,706
Motor vehicle repairs and maintenance	56,873	26,462
Telephone and internet	31,203	20,007
Water and sewerage	58,053	58,710
Other expenses	150,011	212,604
<b>Total Materials, Contracts &amp; Other Expenses - General</b>	<b>1,179,625</b>	<b>1,161,710</b>
<b>c MATERIALS, CONTRACTS &amp; OTHER EXPENSES - ROADS</b>		
Seal maintenance	8,969	210,324
Flood damage	89,796	33,081
Resheeting	10,967	5,792
Floodways and drainage	101,002	9,090
Maintenance grading	117,775	125,352
Roadside maintenance and emergency repairs	63,944	17,031
<b>Total Materials, Contracts &amp; Other Expenses - Roads</b>	<b>392,453</b>	<b>400,670</b>



**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

<b>5 OPERATING EXPENSES (continued)</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>d DEPRECIATION &amp; AMORTISATION</b>		
Buildings	89,710	85,193
Community Assets and other structures	82,428	69,206
Motor vehicles and plant	33,857	37,430
Office furniture and equipment	4,305	4,914
Roads infrastructure	442,867	445,331
<b>Total Depreciation &amp; Amortisation</b>	<b>9 653,167</b>	<b>642,074</b>
<b>e OTHER EXPENSES</b>		
Accounting and Audit Committee	33,915	97,475
Auditors remuneration	6,335	14,855
Consultants	34,855	12,596
Elected members expenses	63,112	58,314
<b>Total Other Operating Expenses</b>	<b>138,217</b>	<b>183,240</b>
<b>6 GAIN OR LOSS ON DISPOSAL OF ASSET</b>		
Proceeds from disposal	-	-
Less: Carrying value of assets sold	-	(14,226)
<b>Total Loss on Disposal of Assets</b>	<b>-</b>	<b>(14,226)</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

<b>7 CASH AND CASH EQUIVALENTS</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	1,000	1,000
Cash at bank	93,021	142,766
Deposits at call	3,400,000	2,600,000
Trust account	-	-
<b>Total Cash and Cash Equivalents</b>	<b>13a 3,494,021</b>	<b>2,743,766</b>
Total Cash consists of:		
Current Cash	3,494,021	2,743,766
<b>Total Cash and Cash Equivalents</b>	<b>3,494,021</b>	<b>2,743,766</b>
<b>RESTRICTED CASH SUMMARY</b>		
Total Unrestricted	3,494,021	2,743,766
<b>Total Cash Available</b>	<b>3,494,021</b>	<b>2,743,766</b>

Cash is held in the Commonwealth Bank in a business cheque account. Short term deposits are held in CBA Direct Term Investment accounts.

<b>8 TRADE AND OTHER RECEIVABLES</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Rates - General and Other	308,682	298,547
Debtors - General	634	2,096
Prepayments of rates	(70,890)	(68,597)
Less: Allowance for Doubtful Debts	-	-
Goods and Services Tax	40,327	23,296
<b>Total Trade and Other Receivables</b>	<b>278,753</b>	<b>255,342</b>
Total Trade and Other Receivables consists of:		
Current Trade and Other Receivables	278,753	255,342
<b>Total Trade and Other Receivables</b>	<b>278,753</b>	<b>255,342</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

<b>8 TRADE AND OTHER RECEIVABLES (continued)</b>	<b>2022</b>	<b>2021</b>
<b>a Ageing of Trade Receivables</b>	<b>\$</b>	<b>\$</b>
Trade Receivables are non-interest bearing and are generally on 30 day terms.		
The ageing of Trade Receivables is detailed below:		
Not past due	40,743	24,642
Past due 31-60 days	218	750
Past due 61-90 days	-	-
Past due 91+ days	-	-
<b>Total</b>	<b><u>40,961</u></b>	<b><u>25,392</u></b>
<b>b Past due but not impaired receivables</b>		
As at 30 June 2022 current receivables with a nominal value of \$237,792 (2021 - \$229,950) were past due but not impaired. These relate to a number of customers who are on rate payment arrangement plans with Council.		
The ageing of these receivables is as follows:		
Past due 31-60 days	-	-
Past due 61-90 days	-	-
Past due 91+ days	237,792	229,950
<b>Total</b>	<b><u>237,792</u></b>	<b><u>229,950</u></b>
<b>c Impaired receivables</b>		
As at 30 June 2022 there were no receivables that were impaired.		
<b>d Movement in the allowance for doubtful debts</b>		
Balance at beginning of the year	-	-
Impairment losses recognised on receivables	-	-
Amounts written off during the year as uncollectable	-	-
Impairment losses reversed	-	-
<b>Balance at end of the year</b>	<b><u>-</u></b>	<b><u>-</u></b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**9 INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT**

**a Reconciliation of movements in assets**

	Land	Buildings & Other Structures	Community Assets	Motor Vehicles & Plant	Office Furniture & Equipment	Roads at Cost	Roads at Valuation	Totals
	\$	\$	\$	\$	\$	\$	\$	\$
Basis of Measurement	UCV	Valuation	Valuation	Cost	Cost	Cost	Valuation	
<b>Asset Values</b>								
Opening gross value	3,377,000	2,169,146	2,334,020	1,255,745	78,285	8,666,058	6,512,323	24,392,577
Adjustments to opening value	-	-	-	-	-	-	-	-
Additions/renewals	-	4,000	112,518	46,480	7,237	215,150	-	385,385
Disposals	-	-	-	-	-	-	-	-
Write Offs	-	-	-	-	-	-	-	-
Revaluation adjustment	-	-	-	-	-	-	-	-
Internal transfers	-	-	-	-	-	-	-	-
<b>Closing gross value</b>	<b>3,377,000</b>	<b>2,173,146</b>	<b>2,446,538</b>	<b>1,302,225</b>	<b>85,522</b>	<b>8,881,208</b>	<b>6,512,323</b>	<b>24,777,962</b>
<b>Accumulated Depreciation</b>								
Opening balance	-	348,255	343,780	597,158	70,919	1,335,453	3,899,310	6,594,875
Adjustments to opening value	-	-	-	-	-	-	-	-
Depreciation provided	-	89,710	82,428	33,857	4,305	199,047	243,820	653,167
Depreciation on disposals	-	-	-	-	-	-	-	-
Depreciation on write-offs	-	-	-	-	-	-	-	-
Revaluation adjustment	-	-	-	-	-	-	-	-
Internal transfers	-	-	-	-	-	-	-	-
<b>Accumulated Depreciation at period end</b>	<b>-</b>	<b>437,965</b>	<b>426,208</b>	<b>631,015</b>	<b>75,224</b>	<b>1,534,500</b>	<b>4,143,130</b>	<b>7,248,042</b>
<b>WDV at 30 June 2022</b>	<b>3,377,000</b>	<b>1,735,181</b>	<b>2,020,330</b>	<b>671,210</b>	<b>10,298</b>	<b>7,346,708</b>	<b>2,369,193</b>	<b>17,529,920</b>
<b>WDV at 30 June 2021</b>	<b>3,377,000</b>	<b>1,820,890</b>	<b>1,990,240</b>	<b>658,587</b>	<b>7,366</b>	<b>7,330,605</b>	<b>2,613,014</b>	<b>17,797,702</b>
<b>Work in Progress at 30 June 2022</b>	<b>-</b>	<b>1,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,818</b>
<b>Work in Progress at 30 June 2021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,673</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,673</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**9 INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (continued)**

**a Reconciliation of movements in assets (continued)**

Some assets have been reclassified to effect a clear distinction between recognised classes of assets. Assets which have been reclassified and were previously shown at cost are deemed to be at fair value. There is no material financial adjustment to be made in relation to these transfers.

	Land	Buildings & Other Structures	Community Assets	Motor Vehicles & Plant	Office Furniture & Equipment	Road Infrastructure at Cost	Road Infrastructure at Valuation	Totals
<b>b Capital expenditure budget</b>								
Administration			-					-
Housing & Community								-
Recreation & Culture		4,650	105,056					109,706
Transport								-
Public Order & Safety			53,883	33,137	7,237	222,937		317,194
Economic & Other Services								-
<b>Total</b>	<b>-</b>	<b>4,650</b>	<b>158,939</b>	<b>33,137</b>	<b>7,237</b>	<b>222,937</b>	<b>-</b>	<b>426,900</b>
Actual 2022	-	4,000	112,518	46,480	7,237	215,150	-	385,385
Capital budget variance	-	(650)	(46,421)	13,343	-	(7,787)	-	(41,515)

**c Valuations**

Infrastructure, property, plant & equipment valuations were determined by reference to the following:

**(i) Land**

At 30th June 2013 Coomalie Community Government Council undertook a comprehensive review of and verification of the existence of land. During this process it was discovered that eleven parcels of land had not been previously recognised. Land was reconciled to the Australian Valuation Office Integrated Land Information System (ILIS) Report at 30th June 2013. The land was recognised in 2014 at the Unimproved Capital Value (UCV) as per the ILIS report. All land has been valued to the Interim UCV Report at 13th June 2014.

Council received new UCV reports from the Valuer General with new valuations effective 1 July 2020.

**(ii) Road Infrastructure**

Roads are revalued as often as is economically reasonable and were revalued by Maloney's as at 30th June 2017. The valuation amount does not materially differ from its fair value at reporting date.

**(iii) Buildings and Other Structures, and Community Assets**

Buildings and Other Structures were revalued by Maloney's as at 30th June 2017 and new values implemented.

**(iv) Motor Vehicles and Plant, Office Furniture and Equipment**

Motor Vehicles and Plant, Office Furniture and Equipment are recognised at cost and therefore are not revalued.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

<b>10 TRADE AND OTHER PAYABLES, PROVISIONS AND OTHER LIABILITIES</b>	<b>2022</b>	<b>2021</b>
<b>Current</b>	<b>\$</b>	<b>\$</b>
CBA Credit Cards	1,140	1,327
Trade Creditors	96,904	56,912
Accrued Expenses	6,873	3,784
PAYGW	14,120	20,960
Hiring and Key Deposits	3,151	1,951
Retention Monies	-	-
Superannuation	-	-
Other	95	(15)
<b>Total Trade and Other Payables</b>	<b>122,283</b>	<b>84,919</b>
<b>Provisions</b>		
Annual Leave	51,868	34,677
Long Service Leave	15,925	31,469
<b>Total Provisions</b>	<b>67,793</b>	<b>66,146</b>
<b>Unexpended Grants</b>		
Unexpended Grants	1,409,579	698,474
<b>Total Unexpended Grants</b>	<b>1,409,579</b>	<b>698,474</b>
<b>11 ACCUMULATED SURPLUS</b>		
Accumulated surplus	7,270,930	7,001,691
Net result attributable to Council	(260,087)	269,239
<b>Total Accumulated Surplus</b>	<b>7,010,843</b>	<b>7,270,930</b>
<b>12 ASSET REVALUATION RESERVE</b>		
<b>(i) Movements in the Reserve</b>		
Balance at the beginning of the financial year	12,694,014	12,694,014
Revaluation of Buildings, Structures and Site Improvements	-	-
<b>Total Asset Revaluation Reserve</b>	<b>12,694,014</b>	<b>12,694,014</b>
<b>(ii) Analysis of the Reserve</b>		
The closing balance of the asset revaluation reserve is comprised of the following asset categories:		
Land, buildings, structures and site improvements	4,424,676	4,424,676
Roads infrastructure	8,269,338	8,269,338
<b>Total Asset Revaluation Reserve</b>	<b>12,694,014</b>	<b>12,694,014</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**13 RECONCILIATION TO CASH FLOW STATEMENT**

- a Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Statement of Financial Position as follows:-

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	1,000	1,000
Cash at bank	93,021	142,766
Trust account	-	-
Deposits at call	3,400,000	2,600,000
<b>Cash Flow from Operating Activities</b>	<b>7</b>	
	<b><u>3,494,021</u></b>	<b><u>2,743,766</u></b>

- b **Reconciliation of changes in Net Assets to Cash from Operating Activities**

Net Surplus/(Deficit) from continuing operations	<b>(260,087)</b>	<b>269,239</b>
<b>Add</b>		
Depreciation and amortisation	653,167	642,074
Loss on sale of assets	-	14,226
Decrease in receivables	-	10,475
Increase in unexpended grants	711,105	-
Increase in creditors and accruals	37,364	-
Increase in employee provisions	1,647	7,203
	<b><u>1,403,283</u></b>	<b><u>673,978</u></b>
<b>Less</b>		
Decrease in creditors and accruals	-	(28,249)
Decrease in grants in advance	-	-
Decrease in employee provisions	-	-
Decrease in unexpended grants	-	(149,044)
Increase in receivables	(23,411)	-
	<b><u>(23,411)</u></b>	<b><u>(177,293)</u></b>
<b>Net Cash provided by Operating Activities</b>	<b><u>1,119,785</u></b>	<b><u>765,924</u></b>

**14 COMMITMENTS FOR EXPENDITURE**

**Capital Commitments**

Council have capital commitments of \$155,117 for waste management, \$206,000 for footpaths and \$34,248 for a Discovery Kiosk from Chief Minister and Cabinet, \$323,829 for road and drainage/floodway improvements from Local Roads and Community Infrastructure Program Round 3 and \$216,000 from Roads to Recovery.

**Finance and Operating Lease Commitments**

Council has no lease commitments at the reporting date.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF PERFORMANCE MEASUREMENT  
FOR THE YEAR ENDED 30 JUNE 2022**

15 FINANCIAL INDICATORS	2022 Ratio	2021 Ratio
<b>OPERATING SURPLUS RATIO</b>		
<u>Operating Surplus/(Deficit)</u> Total Operating Income	-8%	7%
<b>NET FINANCIAL LIABILITIES RATIO</b>		
<u>Net Financial Liabilities</u> Total Operating Income	6%	5%
<b>ASSET SUSTAINABILITY RATIO</b>		
<u>Net Asset Renewals</u> Asset Management Plan required expenditure	35%	48%
<b>CURRENT RATIO</b>		
<u>Current Assets</u> Current Liabilities	2.36	3.53
<b>RATE COVERAGE PERCENTAGE</b>		
<u>Rate Revenue</u> Total Revenue	33%	28%
<b>RATES &amp; ANNUAL CHARGES OUTSTANDING PERCENTAGE</b>		
<u>Rates &amp; Annual charges outstanding</u> Rates & Annual charges collectable	22%	23%



**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**16 FINANCIAL INSTRUMENTS**

**a Liquidity Analysis**

	Average interest rate	Variable interest rate	Fixed interest rate maturity		Non interest bearing	Total
			< 1 year	1 to 5 yrs		
2022	%	\$	\$	\$	\$	\$
<b><u>Financial assets</u></b>						
Cash on hand		-	-	-	1,000	1,000
Cash at bank	0%	93,021	-	-	-	93,021
Deposits at call	0.21% - 4.1%	3,400,000	-	-	-	3,400,000
Trust account	0%	-	-	-	-	-
Trade Payables - GST Refund	0%	-	-	-	40,327	40,327
Receivables - Rates	18%	237,792	-	-	-	237,792
Receivables - Debtors	0%	-	-	-	634	634
		<u>3,730,813</u>	<u>-</u>	<u>-</u>	<u>41,961</u>	<u>3,772,774</u>
<b><u>Financial liabilities</u></b>						
Trade and Other Payables		-	-	-	122,283	122,283
		<u>-</u>	<u>-</u>	<u>-</u>	<u>122,283</u>	<u>122,283</u>
2021	%	\$	\$	\$	\$	\$
<b><u>Financial assets</u></b>						
Cash on hand		-	-	-	1,000	1,000
Cash at bank	0.00%	142,766	-	-	-	142,766
Deposits at call	0.21% - 1.1%	2,600,000	-	-	-	2,600,000
Trust account	0.00%	-	-	-	-	-
Trade Payables - GST Refund	0%	-	-	-	23,296	23,296
Receivables - Rates	18%	229,950	-	-	-	229,950
Receivables - Debtors	0%	-	-	-	2,096	2,096
		<u>2,972,716</u>	<u>-</u>	<u>-</u>	<u>26,392</u>	<u>2,999,108</u>
<b><u>Financial liabilities</u></b>						
Trade and Other Payables		-	-	-	84,919	84,919
		<u>-</u>	<u>-</u>	<u>-</u>	<u>84,919</u>	<u>84,919</u>

**b Financial risk management objectives and policies**

The Council's principal financial instruments comprise receivables, payables and cash and cash equivalents.

The Council manages its exposure to financial risks, in accordance with its policies. The objectives of the policies are to maximise the income to the Council whilst minimising the downside risk.

The Council's activities expose it to normal commercial financial risk. The main risks the Council is exposed to through its financial instruments are liquidity risk, credit risk, market risk and interest rate risk. Risks are considered to be low.

Primary responsibility for the identification and control of financial risks rests with the Councillors and Senior Management under the authority of the Council's Councillors.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**16 FINANCIAL INSTRUMENTS (continued)**

**c Categories of financial instruments**

	<b>Recognised financial instruments</b>	<b>Statement of Financial Position Notes</b>	<b>Accounting Policies</b>	<b>Terms and conditions</b>
<b>i</b>	<u>Financial Assets</u>			
	Cash and cash equivalents	7	Details are set out in note 1.	Interest is earned at the bank's benchmark interest rate.
	Trade and other receivables	8	Trade Receivables are carried at nominal amounts due less any provision for doubtful debts. A provision for doubtful debts is recognised when collection of the full nominal amount is no longer probable.	Credit sales are normally on 30 day terms or other negotiated terms.
<b>ii</b>	<u>Financial Liabilities</u>			
	Trade and other payables	10	Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.	Trade liabilities are normally settled on 30 day terms or other negotiated terms.

**d Net fair value of financial assets and liabilities**

Cash and cash equivalents: The carrying amount approximates fair value because of their short-term maturity.

Trade and other receivables and trade and other payables: Their carrying amounts approximate fair value.

**e Liquidity Risk**

Liquidity risk arises from the financial liabilities of the entity and the Council's subsequent ability to meet its obligations to repay its financial liabilities as and when they fall due.

The Council reduces its exposure to liquidity risk by monitoring its cash flows closely through rolling future cash flows and monitoring the ageing of receivables and payables.

As the Council does not have any borrowings, it manages its exposure to liquidity risk by maintaining short term investments of less than one year to cater for unexpected volatility in cash flows.

**f Contingent Assets and Contingent Liabilities**

There are no contingent assets and liabilities at reporting date.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**16 FINANCIAL INSTRUMENTS (continued)**

**g Credit Risk**

Credit risk is the risk of financial loss to the Council if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Exposure to credit risk is monitored by management on an ongoing basis. The maximum exposure to credit risk, excluding the value of any collateral or other security, is limited to the total carrying value of financial assets, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements.

The council does not have any significant credit risk exposure to any single entity or group having similar characteristics. In the case of rate receivables, the Council has the power to sell property to recover any defaulted amounts. In other cases, the Council assesses the credit risk before providing goods or services.

**h Market Risk**

Market risk is the risk that changes in market prices, such as interest rates and equity prices will affect the Council's income or the value of its holdings of financial instruments. The Council does not have any material market risk exposure.

**i Interest Rate Risk**

Interest rate risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Council is exposed to interest rate risk primarily from its cash surpluses invested in short term interest bearing deposits. The deposits are only made with reputable financial institutions with maturity dates generally being between one to six months.

As at balance date the Council had the following financial instruments exposed to variable interest rate risk:

	<b>2022</b>	<b>2021</b>
<b>Financial Assets</b>	<b>\$</b>	<b>\$</b>
Cash and cash equivalents	3,494,021	2,743,766

At balance sheet date the Council has not entered into any loans or other financial commitments that present exposure to interest rate risk. Credit cards are the only short term financial instrument used by the Council and balances are cleared at month end.

**j Sensitivity Analysis**

The table below details the interest rate sensitivity analysis of the Council at the reporting date holding all other variables constant. A 100 basis point change is deemed to be reasonably possible and is used when reporting interest rate risk.

	<b>Impact on Profit Higher/(Lower) 2022</b>	<b>Impact on Profit Higher/(Lower) 2021</b>
	<b>\$</b>	<b>\$</b>
Interest rate + 1.00%	31,189	27,438
Interest rate - 1.00%	(31,189)	(27,438)

The method used to arrive at the possible risk of 100 basis points was based on both statistical and non-statistical analysis. The statistical analysis has been based on the Council's cash rate for the past years. This information is then revised and adjusted for reasonableness under the current economic circumstances.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**17 EVENTS AFTER THE REPORTING PERIOD**

There were no material adjusting events after the reporting period.

**18 RELATED PARTY TRANSACTIONS**

AASB 124 *Related Party Disclosures* requires the disclosure of transactions with associated entities. It also requires disclosure of the nature of those transactions.

The key management personnel of the Council include the President, Councillors and Chief Executive Officer. In all, seven persons were paid the following compensation:

Remuneration	2022		2021	
	KMP (\$)	CEO (\$)	KMP (\$)	CEO (\$)
Short-term benefits (incl. wages, salaries, allowances, non-monetary benefits)	63,112	139,538	58,314	139,538
Post-employment benefits	-	13,000	-	12,350
Other long-term benefits	-	-	-	-
Termination benefits	N/A	N/A	N/A	N/A
Share-based payments	N/A	N/A	N/A	N/A
<b>TOTAL</b>	<b>\$ 63,112</b>	<b>\$ 152,538</b>	<b>\$ 58,314</b>	<b>\$ 151,888</b>
<b>Total number of KMP</b>	<b>10</b>	<b>1</b>	<b>6</b>	<b>1</b>

The 2021 Local Government election resulted in three (3) previous Elected Members not returning and newly appointed Elected Members. There was also a resignation of an Elected Member in September 2021, resulting in a by-election for another Elected Member. For these reasons, the total number of KMP is increased to 10 for 2021/22.

In 2021/22 one Councillor owned a business that provided catering to the value of \$1,475 during the year.

**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 COOMALIE COMMUNITY GOVERNMENT COUNCIL**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 there have been:

- (i) No contraventions of the auditor independence requirements as set out in the *Northern Territory Local Government Act 2019 and Northern Territory (General) Regulations 2021*, and
- (ii) any applicable code of professional conduct in relation to the audit.



Nexia Edwards Marshall NT  
Chartered Accountants



Noel Clifford  
Partner, Assurance Services

Darwin  
Dated 28 October 2022

**Nexia Edwards Marshall NT**

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**INDEPENDENT AUDITOR'S REPORT TO THE COUNCILLORS OF COOMALIE COMMUNITY GOVERNMENT COUNCIL  
REPORT ON THE AUDIT OF THE FINANCIAL REPORT****Opinion**

We have audited the financial report of Coomalie Community Government Council ("the Council"), which comprises the statement of financial position as at 30 June 2022, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Council's Certificate.

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

- (a) Giving a true and fair view of the Council's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- (b) 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.

**The Responsibility of the Chief Executive Officer and Those Charged with Governance for the Financial Report**

The Chief Executive Officer of the Council is 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 Chief Executive Officer determines 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 Chief Executive Officer is 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 Chief Executive Officer either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

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**INDEPENDENT AUDITOR'S REPORT TO THE COUNCILLORS OF COOMALIE COMMUNITY GOVERNMENT COUNCIL  
REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONT)****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 in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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.
- Conclude on the appropriateness of the Council's 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 those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Nexia Edwards Marshall NT  
Chartered Accountants



Noel Clifford  
Partner, Assurance Services

Darwin  
Dated 28 October 2022