

Annual Report 2022 - 2023



**Coomalie
Community
Government
Council**



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INTRODUCTION

Coomalie Community Government Council is proud to produce its Annual Report for the 2022-2023 financial year, reflecting on a period of change and ongoing challenges for the Council and its operations.

Coomalie Community Government Council’s Annual Report 2022-2023 is the primary tool for reporting to our community, funding organisations, and stakeholders on Council’s service levels, achievements, challenges, and financial performance. It is an important element of the coordinated governance framework and commitment to transparency and accountability.

This report is a true account of the operations delivery of services, meeting the council’s strategic objectives as well as ensuring compliance and open and accountable governance and financial management.

The external audit brings to light the stability of the organisation and its stable and strong financial position, which will create a strong foundation for the remaining two years of this term and the ever-present suggestion of boundary realignment.

Thank you to all the community members, Elected Members, stakeholders, and staff who contributed to the annual report.

The council values your feedback on how the annual report presents information to the regulator and the community. Your feedback is appreciated, please send an email to us at mail@coomalie.nt.gov.au.

ABOUT COOMALIE

The Kungarakana and Warai peoples are the original inhabitants and traditional custodians of the area known as Coomalie Community Government Council local government area (LGA).

Coomalie Community Government Council was established by the Northern Territory Government under the Local Government Act on 4th October 1990. The first election was conducted on 2nd 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 areas, 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 kilometers 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 Census All persons).

The Coomalie Region is recognised in the Top End Economic Growth Plan 2022-2023 as part of the Top End Rural and Unincorporated sub-region.

Council has a significant role to play in coordinating service delivery and advocating, on behalf of its constituents, the unique opportunities the region brings to the greater wealth and livability of the Top End.



A MESSAGE FROM THE PRESIDENT

As with most operational cycles, change within the local government sector is constant. An outgoing CEO and the end of the long-term Strategic Plan in 2022-2023 financial year, have provided the Council with an opportunity to reflect and forge forward with renewed energy and influence from the Council's new Strategic Plan and a new CEO.

It's been an interesting and challenging year for Coomalie Community Government Council, having emerged from the pandemic with very little staff and a backlog of projects and funding to get out the door. Our operations did well to maintain compliance and adapt to the ever-changing world of local government.

I would like to thank the outgoing Chief Executive Officer, Anna Malgorzewics, for her hard work and commitment to the people of Coomalie and wish her well in her endeavors. Under Anna's management we saw significant engagement with the two major projects in the region, the Rum Jungle Rehabilitation Project, and the Darwin Water Supply Infrastructure Program. Anna was also successful with NT Grants and the delivery of the Batchelor Tourist Information Centre kiosk and new front-end loader among other things.



Council welcomed the incoming CEO, Sharon Hillen, in late January 2023. Sharon has hit the ground running, implementing many of the projects initiated by Anna. In the last two quarters of the financial year, Sharon has also been successful in getting grants and dealing with the backlog of roads projects with Black Spot and Roads to Recovery projects completed. The council commenced the first stage of the Accessibility, Connectivity and Mobility Strategy project with most town center roads now with a completed network of footpaths.

Council reviewed and updated its long-term strategic plan which will help focus Council's vision and mission and keep the organisation heading in a direction addressing stability, advocacy, sustainability, and community wellbeing and resilience. Our four goals will guide us into the next term of council.

The council is ready for forecasted growth with the implementation of the Rum Jungle Rehabilitation Project and the further development of Darwin Region Water Supply infrastructure in the region. The council has been a strong advocate for ensuring effective consultation and inclusion of its local and regional people in the development and planning processes of major works. We look forward to seeing the implementation phase and ensuring that local businesses and residents benefit from these major projects.

2022-2023 financial year was a difficult year for many, and the Council has been frugal in its spending and limited in its operation. These trends will continue into the new financial year.

As a small council, it is difficult to gain attention to our community's priorities, however Council is confident that its advocacy for the Coomalie Region is paying off. Our involvement in peak bodies such as LGANT, TOPROC, Top End Regional Coordination and various other working groups ensures we have a seat at the table and the issues of the region are heard.

The council is keen to get its priority projects funded and successful in receiving co-funding, which underlines strong partnership with both the Commonwealth and NT Governments.

We look forward to engaging with the Coomalie community and welcome your feedback and input through our various communication streams.

A handwritten signature in black ink, appearing to read 'S. Beswick', written over a light blue horizontal line.

Sharon Beswick
President

A MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

Firstly, I would like to thank outgoing CEO, Anna Malgorzewicz for the strong administration and governance foundations she developed during her tenure. Secondly, I would like to thank the staff for their efforts and commitment to the Council and the Region.

I take great pleasure in presenting my first Annual Report for Coomalie Shire. After five months at the helm, I'm excited by the unique and special community that is the Coomalie Region and the many resources and opportunities I have observed since my arrival.

There are many amazing landscapes, rich history, and cultural awareness packed into the region and much to be thankful for. As the gateway to the most visited National Park in the Top End and the two major government projects about to commence in the region, it is time for Council to take stock and consider the opportunities that this burst of economic growth will bring over the next decade.

Council considered their position in the social, economic, environment and cultural landscape of Coomalie during the review of their Strategic Plan and committed to maintaining a focus on economic development; enabling social and industry related infrastructure as well as ensuring the livability in the region is kept to a high standard.

In my short time leading the operation, I have been able to attract and retain quality staff who work tirelessly for the Council and community. With a full contingent of staff, we have been able to get things done and complete a backlog of road and infrastructure work. The council is well resourced to improve services in the region and has good, reliable local contractors to carry out cyclical maintenance in our roads, parks and reserves as well as our fleet and other built assets.

Council can't get the big jobs done without government grants. With more than half of Councils income coming from grants, it is a significant challenge to constantly compete for government attention and funding. However, Council is in the running for dedicated funds to the region and through Councils strategic direction, much can be achieved in a single year. The annual report highlights the specific achievements for each Council function, and I take great delight in presenting it to you.

Thank you to all those involved.



Sharon Hillen

Chief Executive Officer

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 28th August 2021.

The composition of Council as of 30th June 2023:

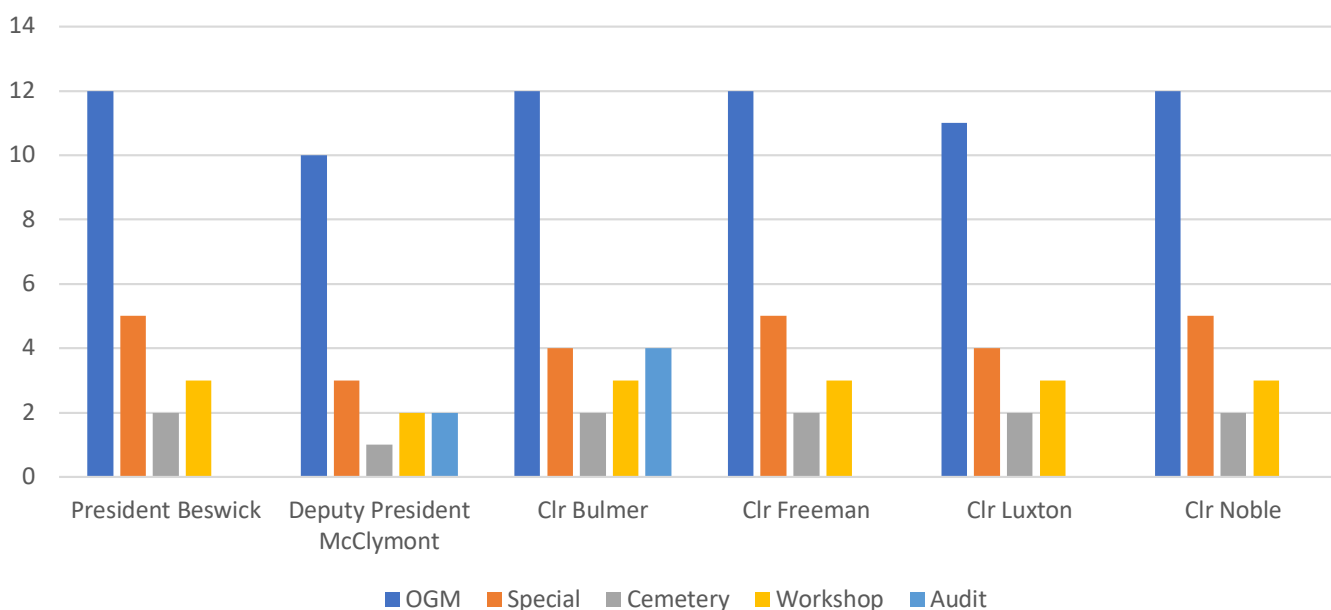
President of Council	Sharon Beswick	Adelaide River Ward
Councillor	Stephen Noble	
Councillor	Richard Luxton	Batchelor Township Ward
Deputy President of Council	Angus McClymont	
Councillor	Sue Bulmer	Coomalie Rural Ward
Councillor	Colin Freeman	

MEETINGS ATTENDED

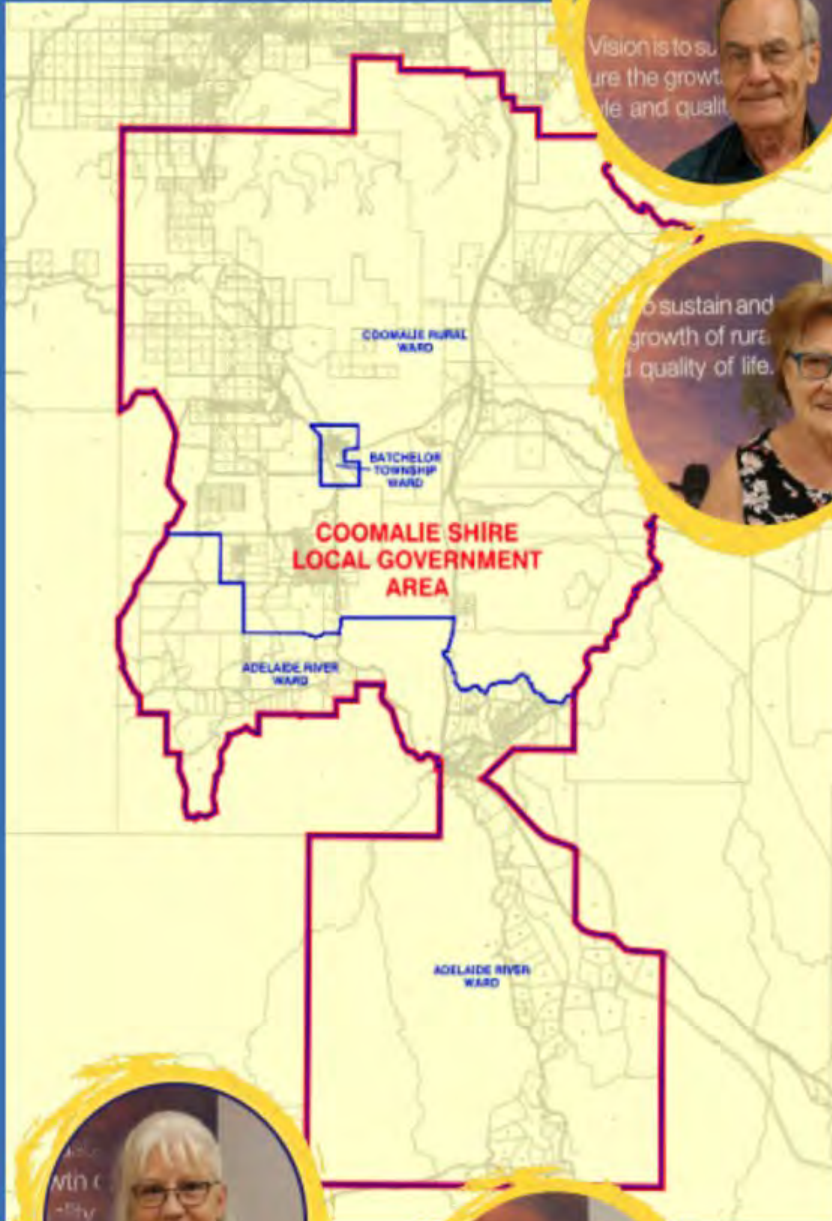
Pursuant to Section 90 of the Local Government Act 2019, the Council must set its schedule of meetings for its term at the first Ordinary Meeting after a general election. The council resolved to meet the third Tuesday of each month at 3.00pm, establishing at least twelve meetings for the year. The council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

Meetings to 30th June 2023

MEETINGS ATTENDED 2022-2023



YOUR COUNCIL



Clr. Colin Freeman

Coomalie Rural Ward
0412 813 088
colin.freeman@coomalie.nt.gov.au

"To empower residents to develop and achieve their aspirations"



Clr. Sue Bulmer

Coomalie Rural Ward
08 8976 0922
sue.bulmer@coomalie.nt.gov.au

"Have a satisfied, contented and happy community."



Vice President Angus McClymont

Batchelor Township Ward
0418 761 027
angus.mcclymont@coomalie.nt.gov.au

"I want a fair go for everyone"



President Sharon Beswick

Adelaide River Ward
0438 179 904
sharon.beswick@coomalie.nt.gov.au

"I am passionate about listening and engaging our community."



Clr. Stephen Noble

Adelaide River Ward
0427 189 605
stephen.noble@coomalie.nt.gov.au

"Upholding quality standards and integrity for our community"



Clr. Richard Luxton

Batchelor Township Ward
0438 760 072
richard.luxton@coomalie.nt.gov.au

"Community effort counts"

ELECTED MEMBER ALLOWANCES 2022 - 2023

The 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 2022-2023.

Allowance	Ordinary Member	Council	Deputy Member	Principal	Principal Member
(a) Base and Electoral Allowance					
Base allowance	\$4,000		\$8,240		\$22,248
Electoral allowance	\$1,400		\$1,400		\$ 5,600
(b) Professional Development Allowance					
	\$1,500		\$1,500		\$1,500
(c) Extra Meeting Allowance					
	\$150		\$0		\$0

Councillors decided to adopt the Councillor fees and allowances which are less than the maximum set by the Department of the Chief Minister and Cabinet for 2022/2023.

Council adopted a base allowance and electoral allowance for Council members other than the President and Deputy President set at the rate of **\$5,400.00** per annum payable monthly in arrears applicable from 1st July 2022.

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 1st July 2022.

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 1st July 2022.

The professional development allowance was **\$1,500.00** per annum for all Council members and the Deputy President and \$1,500.00 for the President.

The maximum extra meeting allowance was **\$150.00** per meeting for Council members other than the President and Deputy President.



COMMITTEES OF COUNCIL

RISK MANAGEMENT AND AUDIT COMMITTEE

The council's Risk Management and Audit Committee meets four times a year and has an independent chair, Mr. Ian Swan. Councillors Bulmer and McClymont are members of the committee along with a community representative, Ms. Gillian Thornton. The Chair is paid a sitting fee with other members unpaid by Council. The Chief Executive Officer and Corporate Service Manager report to the committee and are in attendance.

Date	Highlights
16/08/2022	<ul style="list-style-type: none">• Terms of Reference Adopted• General Instructions Annual Financial Statements• Guideline 5- Budgets• Guideline 6- Annual Reports
01/11/2022	<ul style="list-style-type: none">• Proposed Forward Works Program• Final Draft Annual Report 2021-2022
07/02/2023	<ul style="list-style-type: none">• Work Health and Safety Report• Quarterly Financial Report• Risk Management Governance Framework and Risk Register• Assets and Building Revaluations
23/05/2023	<ul style="list-style-type: none">• Work Health and Safety report• Quarterly Financials• Asset Management Plan Review• Property and Asset Valuations• Draft Shire Plan and 23/24 Budget and Rates Declaration

WASTE ADVISORY COMMITTEE

The Waste Committee met twice in the 2022/2023 Financial Year and was disbanded in November 2022 following the successful launch of the Councils Waste Management Strategy. The committee was pivotal in the development of the strategy however once it was adopted by Council, the operation commenced implementation and the committee was no longer required.

The Waste Advisory Committee was chaired by Councillor Colin Freeman with President Beswick and Councillor Bulmer representing Council. Three independent community members Ms Kirsty McInnis Mr Jaemie Paige and Ms Tania Roberts formed the remainder of the committee as per the terms of reference.

Date	Highlights
11th July 2022	<ul style="list-style-type: none">• Waste Management Strategy 2022-2027 – implementation priorities and strategies
10th October 2022	<ul style="list-style-type: none">• Segregation Bays

COOMALIE BUSH CEMETERY BOARD OF MANAGEMENT

The Coomalie Bush Cemetery Board meets quarterly to discuss all matters pertaining to the Coomalie Bush Cemetery and more recently the progress in the compliance requirements of the new Burial and Cremations Act 2022.

The Committee met twice (2) times and the full Council makes up the board.

Date	Highlights
18/10/2022	<ul style="list-style-type: none"> Burial and Cremations Act 2022 – passed by NTG Draft Regulations Working Group formed – CEO or delegate to attend
16/03/2023	<ul style="list-style-type: none"> Operational Report Update on the implementation of the Burial and Cremations Act 2022 Bush Cemetery Memorial Garden

The Board identified three (3) local champions to be recognised in the memorial gardens.

Council finalised the location and commenced the development of the Coomalie Bush Cemetery Memorial Garden. Whilst Council has commenced development of the site by laying large boulders additional funding is required to complete the development. Council also amended its Parks and Gardens Policy to include the two memorial gardens.

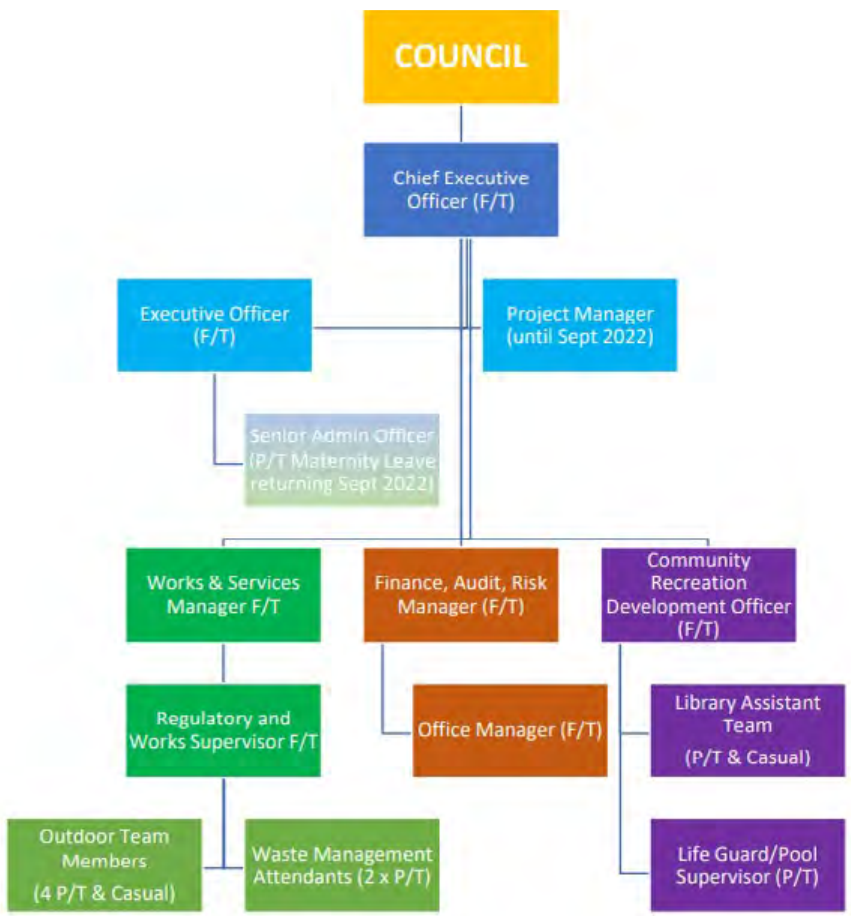


Draft design of Coomalie Bush Cemetery Memorial Garden

ORGANISATIONAL STRUCTURE

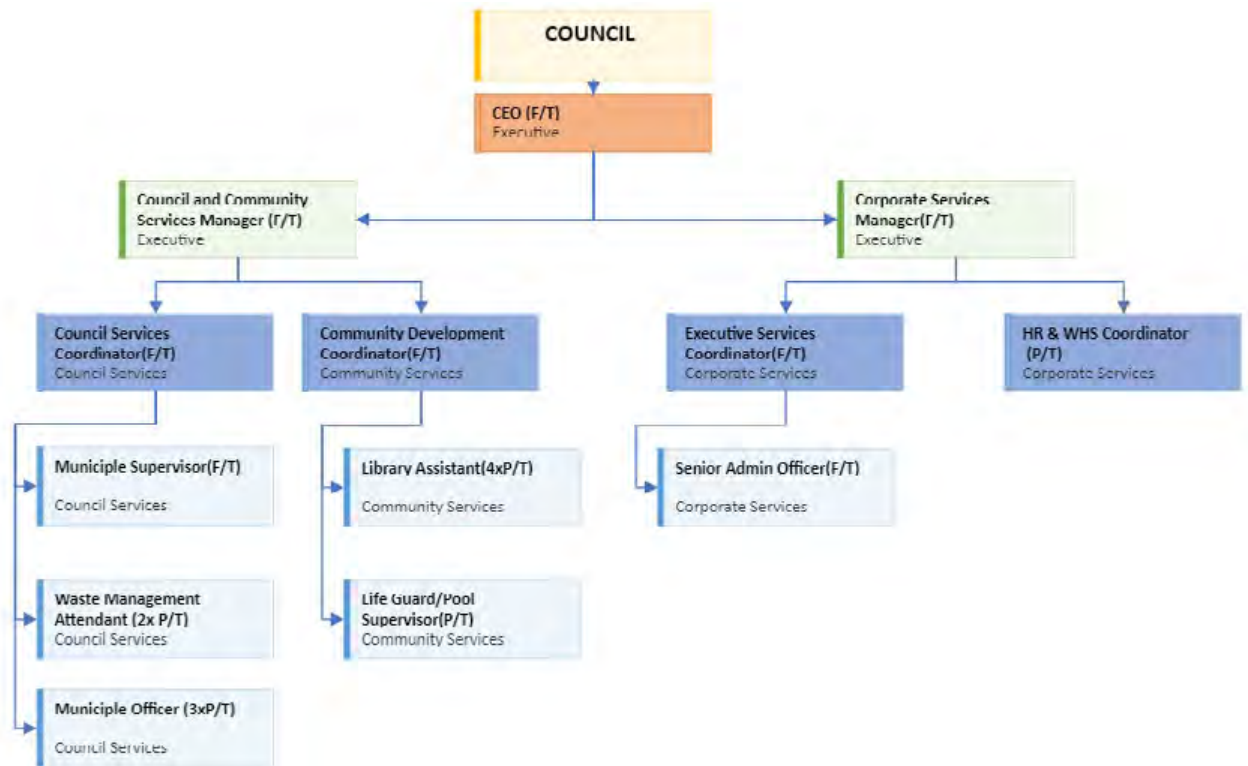
One of Coomalie Community Government Council’s key strategies for achieving its goal of maintaining a stable organisation is to recruit, retain and support quality staff and volunteers. This has been a major challenge for the Council considering the instability created by the pandemic and the resulting reduction in staff. The development of a Council Workforce Plan that provides for, and reflects a proactive recruitment, staff development and retention approach within the annual budget recommendations was not achieved in this financial year. However, the new Strategic Plan 2023-2027 continues to identify this critical piece of work and the operational target remains in Council’s new Strategic Plan adopted in June 2023.

The outgoing CEO staffing plan for 2022-2023 included seven (7) full-time staff with a full-time Project Manager on a short-term contract concluding in September 2022. There were 11 part-time staff with a majority working in the Council Services Unit. The organisation structure below was current from the 1st July 2022 to the 21st February 2023 and fully funded in the annual budget.



The incoming CEO was tasked by Council to address staff retention and workforce planning as a priority, noting several staff vacancies due to the pandemic and the accumulating backlog of projects and works impacted by the reduced workforce and capability of the organisation. A new Organisational Structure was developed in February 2023 with 8 full time staff and 10 part time staff. The structure was divided into four service units: Council receives recurrent funding assistance from the Northern Territory Government’s Remote Sports Program and the NT Library Service. All other staff funding comes from Councils own source revenue.





Territory Day 2022 – Batchelor Oval

SWOT ANALYSIS

OPPORTUNITIES	
Increased own source revenue	The council had several opportunities to increase its own source revenue through the implementation and enforcement of fees and charges, however, was unable to fully implement the proposed changes in this financial year. Council continues to develop sound economic and innovative practices which will come to fruition in the new financial year regarding waste management and rate policy.
Boundary expansion opportunities	The council contributed strongly to the process of government and formally advised government of its proposal however the processes of government ceased in the early parts 2023/2024 financial year.
Strengthening relationships with neighboring Councils	Council has a strong relationship with neighboring community government councils, Wagait and Belyuen, The President and CEO meeting quarterly with TOPROC to ensure the strategic issues impacting on Council are heard collectively with this peak body who speak directly with government on major issues.
Shared services	Council will continue to work with neighboring councils and develop shared services and cooperative measures with Waste Management being highlighted as a potential starting point.

CHALLENGES	
Long term sustainability in delivering core local government and agency services in line with community expectations and legislative responsibilities	The council is in a good financial position with healthy reserves to address its ageing fleet, plant, and equipment. As the Council has been recognised as a remote and regional Council it has been able to attract significant grants for the region it was not eligible for in the past. The development of an Asset Management Plan and Operational Plan will improve efficiency and effectiveness across all current Council functions and allow Council to explore other opportunities such as government contracts in the region.
Negotiating improved terms and conditions of grant funding in line with the recommendations of the Deloitte Shire Sustainability Report	Success in this area is evident in the conversion of short-term contracts to long term contracts such as the new NT Library service and the Community Development contract which was approved late in the financial year for 5 years.
Managing the Adelaide River and Batchelor Landfill sites	Waste Management is key to the Councils future sustainability. The Council has commenced the implementation of its Waste Management Strategy and progress has been made in formalising land tenure; converting Adelaide River WMF to a transfer station; improving recycling and waste separation activities; engagement with the Northern Territory Government around Emergency Waste Management Services and with regard to an EPA License.
Supporting our community in addressing the impacts of COVID-19 through the recovery period	The council was heavily impacted by the pandemic; however this financial year has seen significant improvement with a full workforce and the backlog of grants and projects completed in a short period of time. Council has recovered well throughout this year; it is stable and prepared for the next inevitable impact of external threats.
Delivering grant funded programs and events during the COVID-19 period	The impact of the pandemic has been reduced considerably over this financial year and the backlog of projects has been acquitted improving Councils ability to be eligible for future rounds of funding.

ASSESSMENT OF ADMINISTRATIVE AND REGULATORY FRAMEWORKS

The council is engaged in several working groups to ensure compliance to the various regulatory frameworks associated with key legislation in the Northern Territory.

LEGISLATION	PROGRESS
Local Government Act 2019	The council has undergone a long journey to reach compliance standards under the Act. Governance matters are now well entrenched and internal controls, particularly regarding financial management, are very sound. The Risk Management and Audit Committee is in place and providing advice to Council regarding risk and protections and financial guidance.
Burials and Cremations Act 2022	The council is well informed by the department regarding the implementation of the new legislation and is frequently updated through its Coomalie Bush Cemetery Board Meeting and ordinary general meetings. Staff sit on a departmental workgroup who are developing new policies and procedures in line with the legislation. Council is in a good position to meet compliance by the November 2024 deadlines.
Council By-laws	The council and the Northern Territory Parliamentary Secretary has converted the Drafting Instructions for Coomalie Council By-laws into Version 2. Progress continues on the drafting of the Draft By-laws which will include Dog Control, Waste management and Commercial Signage. Council is also on a working group of TOPROC which is advocating for the development of Territory wide Dog Control By-laws.



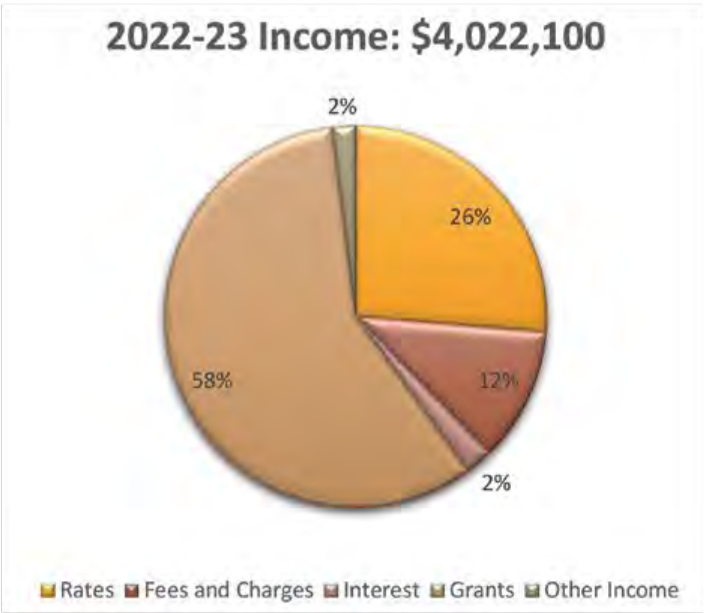
TOPROC Animal Management Working Group

FINANCIAL SNAPSHOT

Coomalie Council is well positioned to continue to deliver and implement services for the community.

The council continues to seek to improve its revenue-generating capability to ensure Community services and assets can be funded in the future. Council finished the 2022-2023 financial year with a net surplus of \$197,900, in comparison to the net deficit of 2021-2022.

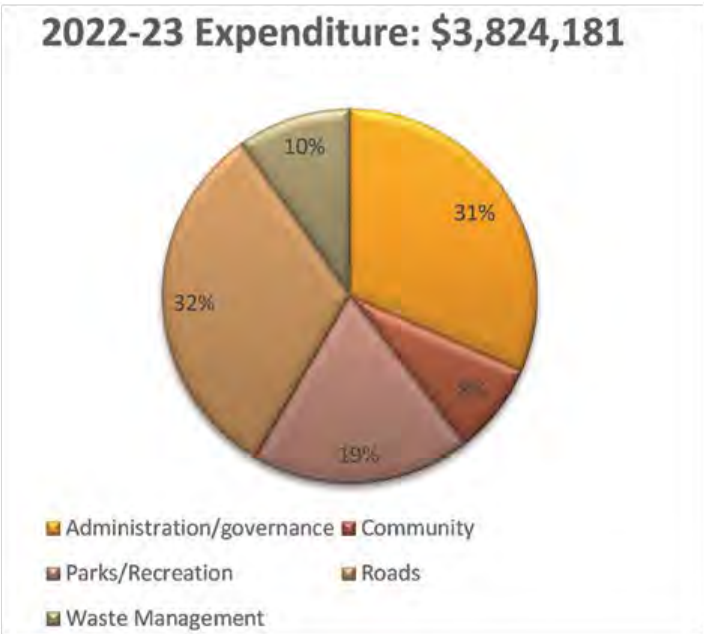
Considering its size, the Council has a significant rates base which provides 26% of its own source revenue. The major contributor to the Council’s income is grants, subsidies, and contributions, making up 58% of the Council’s annual income.



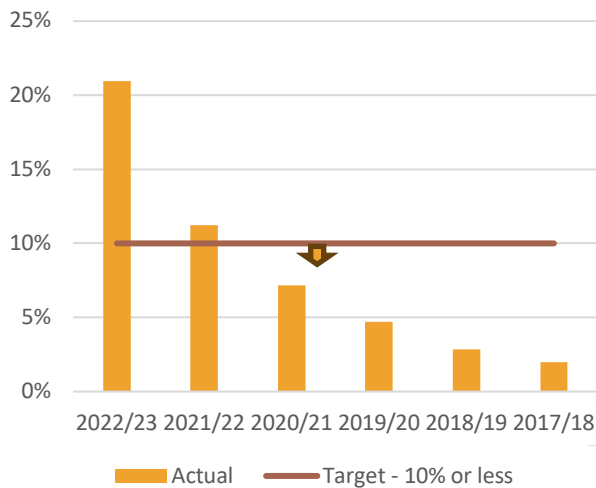
2022/2023 Operating Results

The council was mindful of the significant impacts of the increases in CPI over the past financial year and achieved service delivery within the budgeted expenditure, resulting in a reduced operational deficit compared to budget (\$33,000 better than budget).

Council’s major expenditure continues to be on materials and contracts to fulfil service delivery, and infrastructure and asset maintenance. 69% of the Council’s expenditure is on the provision of services, events and maintenance of roads and other infrastructure for the community.

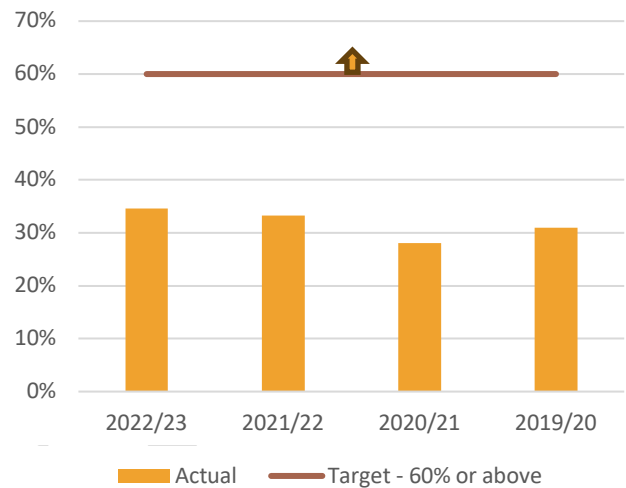


Outstanding Rates Ratio



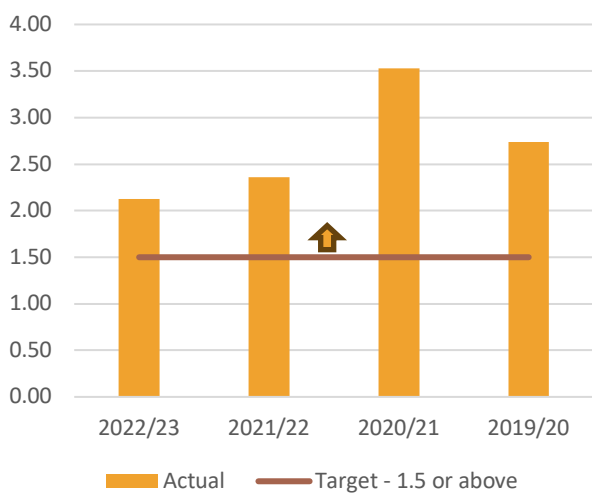
This is how much money is owing to Council from our ratepayers for overdue rates in the Shire. It is best practice to aim for less than 10% of all rates to be outstanding.

Rates Coverage Ratio



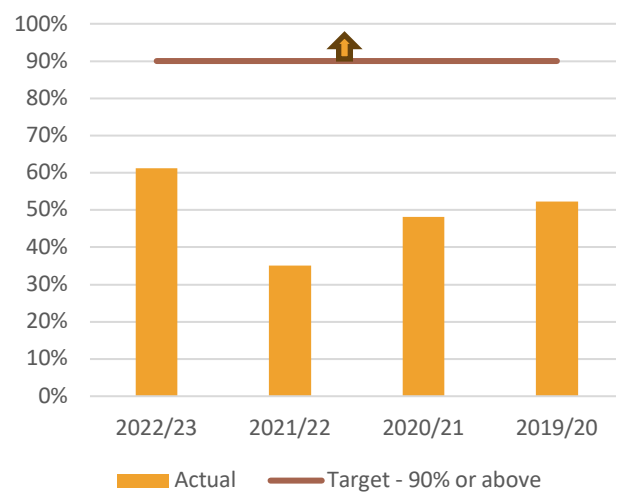
This is the value of rates and charges raised by Council compared to grants and other income received each year. The Local Government benchmark is to raise 60% or more of a Council's annual income through rates and charges.

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



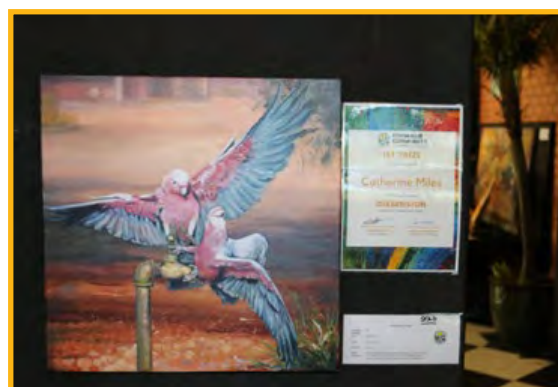
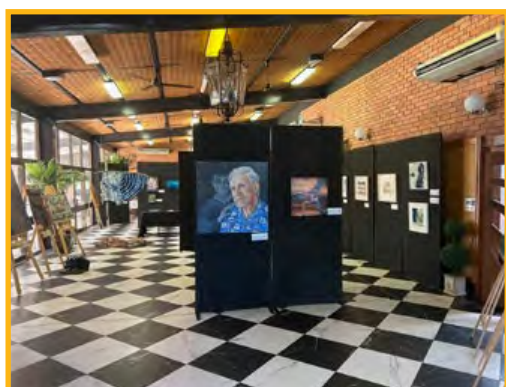
Indicates if Council is replacing and renewing assets in a timely manner as they are consumed. It is good practice to aim to be spending approximately 90% of the asset management planned expenditure each year on renewing assets.

2022-23 FINANCIAL PERFORMANCE

Councils' financial performance is detailed in the NTG prescribed tables indicating income and expenditure, annual operating position and expenditure for Council committees.

Table 1.1 Income and Expenditure Statement

	Financial Year Original Budget	Financial Year Final Budget	Actual Performance	Variation Between Final Budget and Actuals
	\$	\$	\$	\$
OPERATING INCOME				
Rates	1,052,466	1,060,070	1,057,942	(2,128)
Charges	436,905	439,160	438,698	(462)
Fees and Charges	14,520	25,800	18,055	(7,745)
Operating Grants and Subsidies	1,347,413	1,381,253	1,379,470	(1,783)
Interest / Investment Income	40,000	78,000	94,608	16,608
Commercial and Other Income	51,295	86,432	73,703	(12,729)
TOTAL OPERATING INCOME	2,942,599	3,070,715	3,062,476	(8,239)
OPERATING EXPENDITURE				
Employee Expenses	1,161,815	1,236,521	1,213,193	(23,328)
Materials and Contracts	1,634,284	1,837,927	1,823,413	(14,514)
Elected Member Allowances	60,000	60,000	54,614	(5,386)
Elected Member Expenses	16,500	16,500	3,352	(13,148)
Council Committee *	5,000	5,000	4,862	(138)
Council Committee **	0	0	0	0
Depreciation, Amortisation and Impairment	640,488	640,488	654,721	14,233
Interest Expenses	0	0	0	0
Other Expenses	8,000	69,300	70,026	726
TOTAL OPERATING EXPENDITURE	3,526,087	3,865,736	3,824,181	(41,555)
OPERATING SURPLUS / DEFICIT	(583,488)	(795,021)	(761,705)	33,316



Coomalie Art Show 2022

Table 1.2 Annual Operating Position

	Financial Year Original Budget \$	Financial Year Final Budget \$	Actual Result \$	Variation Between Final Budget and Actuals \$
OPERATING SURPLUS / DEFICIT	(583,488)	(795,021)	(761,705)	33,316
<i>Remove NON-CASH ITEMS</i>				
Less Non-Cash Income	0	0	0	0
Add Back Non-Cash Expenses	640,488	640,488	654,722	14,233
TOTAL NON-CASH ITEMS	640,488	640,488	654,722	14,233
Less ADDITIONAL OUTFLOWS				
Capital Expenditure	377,500	1,780,401	673,094	(1,107,307)
Borrowing Repayments (Principal Only)	0	0	0	0
Transfer to Reserves	0	31,048	179,546	148,498
Other Outflows	0	0	0	0
TOTAL ADDITIONAL OUTFLOWS	(377,500)	(1,811,449)	(852,640)	958,809
Add ADDITIONAL OUTFLOWS				
Capital Grants Income	216,000	668,234	367,409	(300,825)
Prior Year Carry Forward Tied Funding	104,500	947,925	586,789	(361,136)
Other Inflow of Funds	0	0	5,426	5,426
Transfers from Reserves	0	349,823	0	(349,823)
TOTAL ADDITIONAL INFLOWS	320,500	1,965,982	959,624	(1,006,358)
NET OPERATING POSITION	0	0	0	0

Statement 2. Reasons for Material Variations between Final Budget and Actual Performance

Income Variances

Income from Fees and Charges was less than projected due to rates recovery costs not being charged to ratepayers in the correct financial year.

Interest income was higher than projected resulting from increasing interest rates on cash deposit accounts.

Commercial and Other Income was less than projected because of less than anticipated donations for events, and lower than anticipated commercial waste fees charged for non-shire commercial users.

Expenditure Variances

Elected Member Expenses were significantly less than projected resulting from Elected Members not utilising professional development allocations. Noting this was incorrectly budgeted under an expense, rather than an allowance for 2022/2023.

Capital Expenditure was significantly underspent due to reduced staffing capacity in the first three quarters of the financial year. This resulted in multiple projects being delayed with anticipated completion dates in the 2023/2024 financial year.

As a result of delayed projects, some capital grants payments were not received as timelines were not met, other grant income has been recognised as a liability as not yet expended in accordance with the grant agreements.

Table 3.1 Total Expenditure for Each Council Committee and Local Authority

FOR THE YEAR ENDING 30 JUNE 2023	Council Committee *	Council Committee **	Total \$
	\$	\$	
Risk Management and Audit Committee	4,862	0	4,862
Council Committee 1 - Waste Advisory Committee	0	0	0
TOTAL	4,862	0	4,862

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:

NGO'S BUSINESSES AND COMMUNITY GROUP PARTNERS

Partner Agency	Points of Interest
Adelaide River Area School	Annual Sports Festival
Belyuen Community Government Council	Partnering in Boundary Realignment and potential shared services
Batchelor Institute of Indigenous Tertiary Education	Training Opportunities; CEO presentation; co-located public library
Ironbark Aboriginal Corporation	Hosting the Coomalie Regional Operation and engaging in small projects and support
Litchfield Outback Resort	Supported the Inaugural Coomalie Art Show 2022 and other service provision through the year
Local Government Association of the Northern Territory	Provide technical advice and assistance; The President sits on the executive board and several staff are members of various working groups.
Council on the Ageing NT	Senior's support and advice
National Aborigines and Islanders Day Observance Committee (NAIDOC)	Council supports the annual event by promoting the activities and attending
Adelaide River Community Craft Markets	Council has an occasional market stall; provides sponsorship and support for the Rosella Festival
Batchelor Community Markets	Council provides a portion of the insurance and use of the Council Park facilities and has an occasional stall.
Litchfield Tourism Inc	Working with Tourist Business in the development of the Roadside Signage Bays being developed by DIPL
Top End Tourism	Provided letters of support
Adelaide River Show Society	Anzac Day Gunfire Breakfast; stall at the Show

COMMONWEALTH AGENCIES

Agency	Event/Program Partnership
Administrator of the Northern Territory	Attended the Seniors Christmas Lunch event.
Department of Veterans Affairs	Working in partnership with the Office of Australian War Graves and the delivery of two major annual events
Australia Day Council	Australia Day Community Grants
Department of Infrastructure, Transport, Regional Development and Communications	<ul style="list-style-type: none"> • Roads to Recovery Program • Local Roads and Community Infrastructure Program
National Indigenous Australians Agency	Working with CDP Service Provider Ironbark
NAIDOC week funding?	Support NAIDOC Week Functions at BIITE
Adelaide River Show Society	Anzac Day Gunfire Breakfast; stall at the Show

NORTHERN TERRITORY GOVERNMENT AGENCIES

Agency	Event/Program Partnership
Northern Territory Grants Commission	<ul style="list-style-type: none"> • NT Operational subsidy and Federal Assistance Grants
	<ul style="list-style-type: none"> • Tourism Town Asset Program – Installation of the Tourism Kiosk (Electronic Information screen) at the Batchelor Tourist Information Centre.
Department of the Chief Minister and Cabinet	<ul style="list-style-type: none"> • Community Benefit Fund \$15,000 Adelaide River Feral Pig Project in partnership with the Adelaide River Show Society • Immediate Priority Grant Program
Northern Territory Electoral Commission	<ul style="list-style-type: none"> • Providing ongoing information and support for the lead up to the Referendum 23
Northern Territory Environment Protection Authority	<ul style="list-style-type: none"> • Council was provided significant advice and compliance checks from the EPA on fires and management of Waste Facilities. Council is working with the EPA to acquire an EPA Licence for both Waste Management facilities
Police, Fire & Emergency Services	<ul style="list-style-type: none"> • Working in partnership with the Local Emergency Management Committee; Local Emergency Management Plans and day to day intelligence and support in the region
Power Water Corporation	<ul style="list-style-type: none"> • Working with the PWC on the Darwin Water Supply Infrastructure Program • PWC provided outcomes for increased water supply for Batchelor and Adelaide River
Department of the Chief Minister and Cabinet	<ul style="list-style-type: none"> • Waste and Resource Management Program
Department of Environment, Parks & Water Security	<ul style="list-style-type: none"> • Working with the PWC on the Darwin Water Supply Infrastructure Program • Conducted a crocodile Survey at Rum Jungle Lake • Liaison with Fire and Weed Management
Department of Industry, Tourism and Trade	<ul style="list-style-type: none"> • Tourism Town Asset Program – Installation of the Tourism Kiosk (Electronic Information Screen at the Batchelor Tourist Information Centre.

Department of Infrastructure, Planning and Logistics	<ul style="list-style-type: none"> • Black Spot Program
Library & Archives NT	<ul style="list-style-type: none"> • Grant Funding for 5 years to employ Librarians x 4 parttime equivalents and additional resource funding.
Department of Territory Families, Housing and Communities	<ul style="list-style-type: none"> • Annual funding for the Remote Sport Program contributing to the employment of a Community Services Coordinator • Youth Vibe Holiday Grant Program • Youth Week

OTHERS

Partner	Event/Program
NT Land Corporation	Working with NT LC with regard to fire and flood mitigation at the Chin Estate
Member for Daly, Mr Dheran Young MLA	Provided support to many community events

PERFORMANCE REPORTING

Each function of the Council is reported on detailing highlights from the 2022-2023 financial year, challenges and successes.

The annual budget and operational plans are configured to the key functions of the organisation which are:

- Administration and Governance
- Cemeteries
- Community Functions
- Community Libraries
- Community Recreation and Development
- Parks and Gardens
- Public Conveniences
- Regulatory Services
- Roads
- Sport and Recreation Facilities
- Strategic Economic Development
- Streetlights
- Waste Management
- Weed Management

ADMINISTRATION & GOVERNANCE

The Administrative and Governance Function crosses both the Executive and Corporate Services units of the Operation and includes the support and administration of Council, its various meetings and committees and the Office of the CEO.

Council's administration provides support services to the entire operation including:

- Financial management.
- Grants management and acquittal.
- Human resource management.
- Coordination of Work Health and Safety reporting and initiatives.
- Policy management and review.
- Planning and reporting frameworks; and
- Reception and customer service.



The council's administrative services operate from the Batchelor Depot. The building received a well-deserved face lift this year which included painting, landscaping, and line marking. Cameron Road has become a hive of activity with the Government agencies and new construction companies moving in and increasing local employment in the region.



Before



After

The council is one of the biggest employees in the region and faces a significant challenge in retaining and attracting qualified staff to the region. The biggest impediment is an uncompetitive wage range, a lack of housing and the hangover of COVID. COVID was still reverberating through the region in the first half of the year, however the Council emerged in 2023 with a stable and fully occupied workforce.

The council works closely with the Department of Industry, Tourism and Trade and has common ground in training and providing on the job work experience to project trainees. The council has provided work experience in both Civil Construction and Administration. BIITE has also generously allowed Council staff to train with the trainees and gain plant operation qualifications using Council heavy and light plant.

Council has a good track record for ensuring all meetings are held, agenda and minutes have been out on time and have had excellent support and strong advice from the department to strengthen meeting policy and provide training to the Elected Members. The legislative timeframes enable the Council to have adequate time to digest and discuss the often technical and complex reports ensuring they have adequate information to make informed decisions.

The council is committed to ensuring they have good community engagement and communications and uses several platforms to inform its constituents of key dates and events throughout the year. Stop Press newsletters, Facebook, the website, and local community noticeboards provide the main platforms for distribution of information.

Council undertook a community survey to gauge the best methods to communicate with and advise constituents of Councils activities in the region. The website was the most utilised form of contact with less than half of the survey responders using social media. Participants also overwhelmingly preferred email as a form of communication.

The website data shows a gradual increase in use and interaction.

Month	Visits	Page Views	Emails Sent	Call Clicks	Form Submissions
Dec-22	940	1812	9	18	5
Jan-22	1196	2225	10	26	5
Feb-22	1340	2946	2	32	9
Mar-22	1441	2657	2	31	14
Totals	4917	9640	23	107	33

The council was successful in several small and large grants from various agencies. These are reported in the audited financials however a couple of highlights for the year included:

- Information Kiosk at the Tourist Information Centre in Batchelor – NTG – Tourism NT Assets Grants
- The wheeled loader – NT Grants Commission - WaRM Phase 2
- New community bus – NTG – Community Benefit Grant
- Activating Myrtle Fawcett Park – NTG – Community Place for People Grant



CEMETERIES

The cemetery management function of Council is a core service and includes the day to day management and maintenance of the Coomalie Bush Cemetery and the Memorial Gardens in Adelaide River and Batchelor. Council has a significant administration role within the Cemetery Function, with a significant new workload to ensure compliance to the new Burial and Cremation Act 2022.



Corporate Services provide administration and the following support services:

- Advice and assistance with booking and logistics for proposed burials and management of ashes at the columbarium
- Staff sit on the Agencies Burial and Cremation Act Working Group to finalise forms, policies and procedures.

Council Services Unit provide the following operational services:

- Ongoing maintenance and management of the Coomalie Bush Cemetery including the Memorial Garden and the Batchelor Memorial Garden.
- Work in partnership with the Dept of Veteran Affairs and the Office of Australian War Graves
- Prepare the ground for burial.
- Manage and maintain the columbarium.

Community Services Unit is responsible for:

- The administration and coordination of 2 annual events – Bombing of Darwin and ANZAC Day

Council approved three memorial plaques this year in recognition of the volunteer services and support for their community: Adelaide River – Victor Fox; Batchelor – Paul Bonavita and Maureen Barnes.

Council approved a new memorial garden be located at the Coomalie Bush Cemetery for those families wishing to commemorate Adelaide River residents who will not have been buried in the Coomalie Bush Cemetery. The first 3 rock plinths have been located at the entry to the cemetery.

Council operations are working closely with the Agency to ensure that compliance to the new Act is managed within the transition timeframe.

COMMUNITY FUNCTIONS

Community Functions encompass the Coomalie Community Initiatives and includes recurrent events and programs conducted annually, managed and coordinated by Council.

The Community Services Unit coordinates the following annual events:

- Australia Day.
- Ecumenical Bombing of Darwin Commemoration.
- International Women’s Day luncheon.
- ANZAC Day Dawn Service.
- Seniors Month activities and event.
- Senior Christmas Party.
- Territory Day.

Council Services Unit coordinated the bi-annual Vet Visits to both Adelaide River and Batchelor.



Ecumenical Bombing of Darwin Ceremony, Adelaide River.

Community functions are a core service of Council with many events committed to on the annual calendar. Council is a generous contributor to these community events and provides significant funding to enable these treasured activities to continue. Council is guided by its Annual Community Grants Policy which is currently under review. Over 3000 people attended events in 2022/2023.

Council would like to thank its funding partners and the generous sponsors within the region including the Member for Daly; COTA; the business community and the Northern Territory Government.

The Community Markets in Batchelor and Adelaide River have taken off this year with local stalls and visitation increasing. Council has provided an information stall at both the Adelaide River and Batchelor Markets particularly during the public submission period for the 23/24 Shire Plan.



Australia Day Best Dressed Dog Competition Winner.

COMMUNITY LIBRARIES

Community Libraries is an NTG funded program with Council working in partnership with the Batchelor Indigenous Institute Tertiary Education (BIITE) and the Adelaide River Primary School where Councils public library function is collocated.

The Community Services Unit coordinates the following activities:

- New iPad's to assist learning and development.
- Standard borrowing and access to written and online resources.
- Small grant for educational app's for the iPad's.



Council recognises Library Services as a core service and operates a parttime workforce of four library officers, who are allocated at the BIITE and Adelaide River Primary School Campuses. The partnership is complex however the nature of the service delivery makes it a good fit and provides the general community with this essential access.

Besides the helpful staff, Council receives funding for additional resources. With the increase in e-resources it made sense that several iPad's and associated applications were provided for users at each library.

The Batchelor Community Library 'Craft & Chatter' program continues to grow with regular attendance numbers evident.

Council was successful in negotiating a long-term agreement with the NT Library Service with a five year program it allows for long term planning and strategic use of the scant funds offered for the service.



COMMUNITY RECREATION AND DEVELOPMENT

Community Recreation and Development is an agency funded service and incorporates operational staff providing School Holiday Programs, After School sport and coordinating visiting peak sport and recreation organisations and special events.

The Community Services Unit provides the following programs:

- School Holiday Program.
- After School Sports.
- Special Sport and Recreation Events.
- Senior Monthly Activities.



The community recreation and development function is an agency service and funded by the Northern Territory Government. The funding allows Council to provide resources to keep community engaged and inspired by Coomalie and the greater Darwin Region. The program partially funds a fulltime coordinator position and Council has entered into a five-year funding agreement to continue this work with community.

The program has also been enhanced by the cash funded acquisition of a 22-seat coaster bus through the NT Community Benefit Fund. The council uses the bus to provide a monthly Magical Mystery Tour which takes up to 21 people from the region to various points of interest in the greater Darwin Region.

Council received a small grant to support NAIDOC Week functions to purchase art & craft supplies and meat for the Batchelor Area School NAIDOC Day during the middle of term 3 in 2022.

Australia Day celebrations – were once again held on the 26th January. This year the event was moved back several hours to be a brunch function. This appeared to give a bit of extra life to the event with approx. 30-40 extra guests coming along to enjoy the food that was provided. Australia Day Award winners were:

- Australian of the Year – Lucinda Hooper
- Senior Territorian - NIL
- Young Australian of the Year
- Over 30 acknowledgement awards were given to volunteers for recognition of service
- Community Event of the Year - NIL



NAIDOC WEEK at BIITE



NRL Stars Campaign



Youth Week – Go Carts

Bombing of Darwin Commemoration – for the first time, this event was held in the Civilian section of the Adelaide River War Cemetery. The council received RSVPs from 29 guests with approximately 100 people attending the service. Positive feedback was received from the dignitaries that attended the event.

The International Women’s Day Event was hosted on the 8th March at the Litchfield Outback Resort, with a morning tea for the 30 guests that attended. Speakers were arranged with the assistance of the Australia Day Council NT, the First NT Veterinarian Jan Hill and longtime Nurse Leslie Wolfe spoke strongly to the group about lifestyles, careers and highlights of their long term commitment to their professions in the extreme north.

Youth Week – April 2023

Council provided a day of Go-Kart Racing at Hidden Valley Raceway. The activity targeted youth for 12-25 years of age.

July School Holiday Program

The Program saw significant attendance over the 3 weeks. A variety of activities within the Shire and the greater Darwin region were planned. The activities with the highest attendances were:

- Arts with Miss Bev
- Movie Day
- Laser Tag

Seniors Christmas Lunch – was held on Friday 2nd December at the Litchfield Outback Resort with approximately 73 people attending. These attendees were treated to a 3-course lunch with entertainment provided by Batchelor Area School Year 3/4 students singing Christmas Carols and the Grey Panthers performing several dances they had learnt over the preceding weeks.

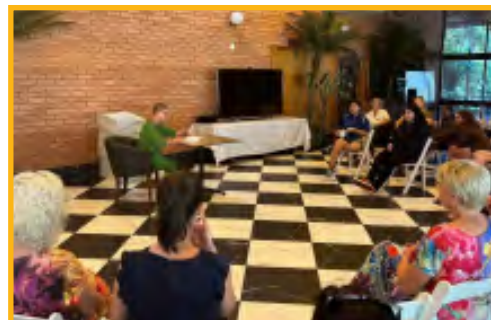
Again, we had Her Honour Mrs Vicki O’Halloran as a special guest for a short period of time, and this was met with happiness from those in attendance.



NLR Stars Campaign



Seniors Trip to Pine Creek



International Women’s Day 2023



Seniors Lunch

PARKS AND GARDENS

Parks and Gardens is a core service delivering open spaces landscape management and social infrastructure facilities management and maintenance.

The Council Services Unit delivered a suite of open space management tasks including:

- Vegetation management including lawn mowing and weed management.
- Dangerous tree removal.
- Tree planting.
- Playground management and maintenance.
- Sullage Dump Point and recycle station management and cleaning.
- Manage and maintain Rum Jungle Lake Recreation Area.
- Manage and maintain pathways, playgrounds and seating areas.



Coomalie has a unique landscape with ancient trees and shaded open areas. It provides a green oasis in the dry season which helps to keep our community active but also provides a relief for the seasonal travellers passing through our gateway towns.

The Parklands are rich in history and Council is working to gather information about the places and people to keep these legends alive and the memories of the good old days safely recorded in our keeping places at our libraries.

Bicentennial Park, Anzac Park, Havlik Park, Jack White Park, Rum Jungle Lake, Myrtle Fawcett Park and the Adelaide River Reserve all have plenty of stories behind them which maintains their value and importance to Council, the custodian of these public assets.

The footpath network in both Adelaide River and Batchelor was extended as part of Councils Accessibility, Connectivity and Mobility Strategy. Nearly 2 kilometers of concrete paths were installed this financial year. This stage of the strategy was to connect the existing pathway network in the centre of town around services and businesses.

All parks & gardens are maintained in accordance with the Council Operations irrigation & operational plan, with regular maintenance conducted on irrigation systems and newly implemented maintenance schedules.

With an ageing tree and canopy infrastructure, Council has commenced seeking funding for an overarching tree strategy, this will allow Council to plant native trees to replace trees that have reached end of life, this will ensure a sustainable green space for future generations.

Long term master plan has begun, with grant applications to utilise existing infrastructure and to ensure sustainable/compliant community decisions are made.

PUBLIC CONVENIENCES

Public conveniences are a core services and maintained by a period contract in both Adelaide River and Batchelor.

This service is overseen by the Council Services Unit with the following scope of works:

- 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.



Public conveniences can be found at the following locations:

- Myrtle Fawcett park
- Adelaide River Oval
- Coomalie Bush Cemetery
- Batchelor Oval Toilets
- Rum Jungle lake

The challenge for Council is the ageing infrastructure and the inability for Council to upgrade public facilities to Australian Standards to meet all ability access. Batchelor Oval Toilets are the only public conveniences that meet Australian standards.

Council is working hard to source the funds to upgrade public conveniences and this year through the NTG's Community Places for People grant was able to secure \$415,000 to upgrade the Myrtle Fawcett Park toilets.

All inspections of high traffic areas, and areas that require a level of public safety & hygiene, are inspected every month. All corrective actions as a result of the inspections are rectified within 24 – 48 hrs, in accordance with the Council Operations Maintenance schedule.

Complaints vary throughout the year, and is impacted by tourist numbers travelling and facilities usage, however Council does see an increased level of complaints between June – September annually.

Council was successful in securing & completing stage 1 of the Accessibility, Connectivity and Mobility Strategy, project, managing the successful implementation of footpaths, joining the existing footpath network in both townships.

Council has secured a Community Place for People grant of \$415,000, this grant is a significant community grant, and will assist in replacement of a new toilet block in Adelaide River to combat ageing/non-compliant assets.

REGULATORY SERVICES

Regulatory services are a core service of Council and provide animal management outcomes for the Coomalie Region.

Council funds part of a position which carries out the enforcement and seeks compliance with Councils aging by-laws:

- CGCC Dog By-laws
- CCGC By-laws 2008

This service has been merged into the Council Services unit and provides for on call after hours service, animal management and Council Services coordination which oversees the works team, managing the Council facilities, roads and land.

The Council and Community Services Units are currently working with the Territories Parliamentary Secretary to develop new contemporary by-laws. Councillors have been part of the consultation and version 3 is being drafted to potentially go out for community consultation in the 23/24 financial year.

By-laws will make up an integral legislative framework for Council. A working group has been established to investigate the uniformed approach in animal control in the Northern Territory.

Provided regular advice and compliance notices regarding public area management including untidy allotments.

Council also provides an engagement program providing for two annual Vet Visits to promote desexing and responsible pet ownership.

Council’s Operations team have seen a consistent upward trend in dog registrations over the last three years, with a voluntary compliance approach using educative methods in understanding dog numbers in the community.

Through regular unscheduled patrols of our two townships, and more visual presence, there has been a significant decrease in dogs at large reports.

Through better understanding of collaborative processes, with membership to the Top End Regional Organisations of Councils (TOPROC), Council has been able



to implement procedures in negating dog complaints through proactive educative approach.

Due to the steady increased registrations, operations have been able to return wandering dogs to their owners with cautionary notice, this approach has forged voluntary compliance in the community.

The resources associated with this work are also responding to community complaints with the following types and number of complaints received in the 2022/2023 financial year:

Type of Complaint	Number of Complaints per type
Barking	6
Nuisance	7
At Large	2

ROADS

Roads management and maintenance is a core service managed by the Council Services Unit. Council engaged a local period contractor to undertake road and drainage maintenance of the local road network within the Shire. Council works closely with DIPL to report on their significant road network in the region

Council submits a roads return annually to the NT Grants Commission comprising the type and length of road and footpaths:

- Sealed Roads = 89km
- Gravel = 75km
- Formed = 35km
- Flat bladed Track = 0
- Cycle Paths = 3km

During the 2022/2023 period, council received a significant number of road and drainage complaints, however during the same period Council's operations team has attended to all the complaints to have nil outstanding matters. This allows operations to proactively prioritise the council's road network work plan, assisting the community and Elected Members of council, in identifying future works.

The council's annual works plan has had challenges over the last 18 months, with a transient work force and limitations, however operations are now at full strength and are developing dialogue with the community to understand the priorities of the network.

Operations have worked with the community to identify access issues, with significant works undertaken to assist in access to properties, which have previously had wet season erosion.

Council received a total of \$592,399 in financial assistance grants and a further \$48,000 in Black Spot funding. Major projects achieved include:

- Floodway on Miles Road.
- Haynes Road & Strickland Road removal of foliage and sheeting works.
- Floodway works on Cadogan Road & Heather Lagoons Road.
- Installation of guideposts and line marking on Crater Lake Road & Chinner Road.
- Resealing works Memorial Terrace, Finlay Road & Silverton Road Adelaide River.
- Edge patching & line marking Haynes Road Adelaide River.
- Annual grade, water, roll of unsealed roads.
- Opened Chin Road
- Negotiated single access through NT Land Corporation Land for Chin Estate residents.
- Completed Stage 1 of Accessibility, Mobility and Connectivity Strategy in both Adelaide River and Batchelor.
- Respond to road or trees over road during the wet season.



SPORT AND RECREATION FACILITIES

Sport and Recreation facilities represent a significant number of public assets. The management and maintenance of the facilities are a core business of Council and utilise the greatest share of the budget.

Council has several sport and recreation facilities in Adelaide River and Batchelor:

Adelaide River:

- Oval
- Toilets
- Playground
- Access Shed
- Single multi-purpose court
- Day use tables and chairs

Batchelor:

- Oval
 - Bowling Green
 - Bruce Jones Centre
 - Skate Park
 - Toilets
 - Play equipment
 - Day use tables and chairs
 - Double multi-purpose Court
 - Swimming Pool Complex
-

Batchelor and Adelaide River communities are the urban centres of the Coomalie Region. These towns service the urban and growing rural community in Coomalie. The Coomalie Councils Sport and Recreation precincts form the basis of the social infrastructure which brings people together. These special open spaces provide places to think and be alone but more often to gather and celebrate as a community.

Council aims to upgrade both precincts focusing on a renewal of use; activating spaces and providing basic amenities and social infrastructure to support community during these challenging times; improving community wellbeing and resilience, physical and mental health and community pride in place.

Council is working in partnership with the NT Government to increase active recreation and provides annual funding to support the employment of a Community Services Coordinator. The position coordinates the After School Program, School Holiday Program and several youth focused events throughout the year.

The programs coordinated by Council have a gradual increase in attendance and are often supported by peak sporting bodies who conduct their programs in the region.

The multi-purpose nature of the facilities also allows for other programs to utilise the facilities such as monthly seniors meetings at the Bowls Club and Playgroup at the Access Shed. The Bruce Jones Centre in Batchelor is used frequently for church and family gatherings for funerals and weddings.



STRATEGIC ECONOMIC DEVELOPMENT

Council has a strategic role in advocating and lobbying for economic growth in the Coomalie region.

Council continues to be engaged with community and various government agencies through the following working groups:

- Participated in the review of the Northern Territory Strategic Infrastructure Plan, Pipeline and Strategy.
- Participated in the implementation of the Greater Darwin Region Tourism Destination Management Plan.
- Participated in the implementation of the Top End Region Economic Development Plan.

Council continues to apply for grants to improve liveability within the region through the provision of social and economic enabling infrastructure projects.

- Represented at the Darwin Water Supply Infrastructure Program Community Reference Group.
- Formal partnership with the DITT on the Rum Jungle Rehabilitation Program
- Advocated to government for increased employee housing in the region to align with the major project progress.
- PWC provided increased water supply to support land release in Adelaide River and Batchelor
 - Working with the Tourism industry and NT Government to provide an electronic information Kiosk at the Batchelor Information Centre.



- Represented on the NTG Development Assessment Authority.
- Working with peak bodies to develop industry roads in the rural areas.

Coomalie is recognised in the Top End rural and unincorporated sub-region in the Top End Region Economic Growth Plan 2022-2030. This sub-region is known as the 'powerhouse' of the Top End Region with 72% of the total GRP and with economic outputs of \$3.36 billion annually. With the high-profile infrastructure investments of the Rum Jungle Rehabilitation and Darwin Water Supply Infrastructure program about to progress past planning stages, Coomalie is poised to strengthen its advocacy and lobbying function with government to ensure the maximum community benefit is achieved with increased employment and engagement of small businesses being the key to further growth in the region.

The availability of affordable housing, employee housing and further land release in preparation for the influx of workers and businesses into the region is essential. Council will ensure that community is being consulted effectively, it will ensure gains are made in the upgrade of the road network and will also advocate strongly for government to release land for further subdivisions.

STREETLIGHTING

Coomalie Council has the deed of ownership over PWC Street Light infrastructure in Adelaide River and Batchelor since 2018. There are 3 components to the delivery of this service: repairs and maintenance; payment of the electricity tariff and monitoring and reporting.

Council has 165 streetlights over our two townships (107 Batchelor, 57 Adelaide River), and all are now fully operational in compliance with the PWC deed.

Street Light Audits are carried out regularly to ensure community safety and road safety within the road network.

Council has an annual budget allocation to address light outages. Two maintenance runs are completed annually depending on the number of lights out.

Council works closely with the NT Police to ensure the road network is well lit and has enquired about other community safety activities such as Neighborhood Watch and training in Crime Prevention Through Environmental Design.

A challenge for Council is the aged infrastructure managed by Council with much of the network operating on non-compliant wiring and fuse circuitry. Council aims to upgrade the network in the new financial year and is seeking funding through various agencies.



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A challenge for Council is the aged infrastructure managed by Council with much of the network operating on non-compliant wiring and fuse circuitry. Council aims to upgrade the network in the new financial year and is seeking funding through various agencies.

SWIMMING POOL

Council manages one pool complex in Batchelor comprising of a kids wading pool and 25 metre pool, both are under shade. The lifeguard room and toilet block need major upgrades, whereas the pump and filter facilities are relatively new.

Council has been working on succession planning and backup staff to ensure the pool can remain open year round. The annual closure in the dry season is essential to ensure maintenance can be carried out uninterrupted. The pool is generally closed once a year for maintenance. This year the maintenance period fixed several leaks; regouted the tiles and painted most of the infrastructure.



Attendances continue to exceed the prior year's levels due to the free entry and lap swimming programs that Council generously approved during its meeting in early 2022.

	Adult	Child	Conc	Lap Swim	Schools	Swim Lessons	Total	Last Year
Year Total	1,420	1,741	714	365	1,927	0	6,174	3,986



Recent evaluations have the useful life at approximately 2 years which is of grave concern to Council. The complex needs a major upgrade to extend its useful life and ensure that the facilities remain an integral part of the region's attractions and essential to the water safety of the next generation.



WASTE MANAGEMENT

Waste Management is a core service and essential to all constituents. It is a vital aspect in striving towards a more sustainable future and Council has a key role in its delivery.

Council has reduced the lag behind the rest of Australia and forged ahead in its delivery of the Coomalie CGC Waste Management Strategy developed in 2022. This year represents the first year in the implementation of the five-year Strategy. The key recommendations from the strategy have been addressed and continue to improve over time. Highlights of achievements to date:

- Rationalised the WMF opening times.
- Commenced the transition of Adelaide River WMF to a transfer station.
- Capped both landfills and installed extensive fire breaks around both property's boundaries.
- Installed rails to the gate houses.
- Installed fit for purpose separation bins providing more recycling options.
- Installed new signage.
- Commenced coordination of education programs with Keep Australia Beautiful Council and Schools.
- Commenced collecting Container Deposit Scheme Products with the proceeds going into community initiatives.
- Provide a pre-cyclone season **hard** rubbish cleanups.
- Increased kerbside rubbish collections.
- Improved traffic management with line marking and signage.
- Mulched all green waste, offered free to residents.
- Mulched large quantities of bulk dry rubbish, greatly reducing the volume of landfill.
- Commenced negotiations of land acquisition with the NTG.



Council is confident that the Coomalie region waste management services will continue to improve at a great rate with the government's commitment to WaRM Grants. The council continues to work strategically around waste management and is committed to its role in the 'circular economy' and the opportunities that it brings to community and in care of the environment.



WEED MANAGEMENT

As a land owner, Council is responsible for the control of weeds on Council owned land, including the local road network. Gamba Grass and Mimosa are significant weeds in the region, closely followed by Neem and African Mahogany Trees.

- Council controls Gamba Grass by spraying and slashing, washing down vehicles to reduce the spread of seed and promotes education and awareness in partnership with NTG.
- Council was successful with an immediate priority grant which will procure a flail mower to assist with difficult to slash areas such as drains and culverts.
- Council sprays over 180 km of local road network.
- Mimosa is present at Rum Jungle Lake and receives an annual spray to reduce the infestation.
- The Adelaide River Reserve has a significant Snake Weed infestation which has been assessed to determine resources required for management.
- Council is working in partnership with NT Land Corporation to address the fire risk resulting from Gamba Grass and believes the leasing of the land surrounding Chin Estate will have a positive impact in the area, reducing the risk to wildlife and reducing fuel loads and enabling great fire reduction activities in the area.



ANNUAL FINANCIAL STATEMENTS 2022-23

Coomalie Community Government Council

General Purpose Financial Reports for the year ended 30 June 2023

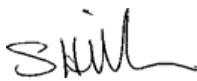
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**COOMALIE COMMUNITY GOVERNMENT COUNCIL
CHIEF EXECUTIVE OFFICER'S CERTIFICATION
FOR THE YEAR ENDED 30 JUNE 2023**

I, Sharon Hillen, the Chief Executive Officer of Coomalie Community Government Council, hereby certify that the Annual Financial Statements to the best of my knowledge, information and belief:

- have been drawn up in accordance with the applicable Australian Accounting Standards, the *Local Government Act 2019* and the *Local Government (General) Regulations 2021* so as to present fairly the financial position of the Council and the results for the year ended 30 June 2023; and
- are in accordance with the accounting and other records of Council.



Sharon Hillen
Chief Executive Officer

Date
10/10/2023

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023	2022
		\$	\$
INCOME			
Rates	3 a	1,057,942	989,354
Fees and User Charges	3 b	456,753	432,047
Investment Income	3 c	94,608	49,680
Other Income	3 d	73,703	47,714
Grants, Subsidies and Contributions	3 e	1,379,470	1,454,857
TOTAL INCOME		<u>3,062,476</u>	<u>2,973,652</u>
EXPENSES			
Employee Costs	5 a	1,213,193	1,121,955
Materials, Contracts and Other Expenses - General	5 b	1,236,220	1,179,625
Materials, Contracts and Other Expenses - Roads	5 c	587,192	392,453
Depreciation and Amortisation	5 d	654,722	653,167
Other Expenses	5 e	132,854	138,217
TOTAL EXPENSES		<u>3,824,181</u>	<u>3,485,417</u>
OPERATING SURPLUS/(DEFICIT)		<u>(761,705)</u>	<u>(511,765)</u>
Amounts received specifically for new or upgraded assets	3 e	954,198	251,678
Asset Disposal	6	5,426	-
NET SURPLUS/(DEFICIT)		<u>197,919</u>	<u>(260,087)</u>
OTHER COMPREHENSIVE INCOME			
Changes in revaluation surplus - buildings and other structures	12	2,440,273	-
TOTAL COMPREHENSIVE INCOME/(LOSS)		<u>2,638,192</u>	<u>(260,087)</u>

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

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	7	4,222,794	3,494,021
Trade and Other Receivables	8	276,260	278,753
TOTAL CURRENT ASSETS		<u>4,499,054</u>	<u>3,772,774</u>
NON CURRENT ASSETS			
Infrastructure, Property, Plant and Equipment	9	19,959,863	17,529,920
Capital Work in Progress	9	-	1,818
TOTAL NON CURRENT ASSETS		<u>19,959,863</u>	<u>17,531,738</u>
TOTAL ASSETS		<u>24,458,917</u>	<u>21,304,512</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	10	88,966	122,283
Provisions	10	81,873	67,793
Unexpended Grants	10	1,945,029	1,409,579
TOTAL CURRENT LIABILITIES		<u>2,115,868</u>	<u>1,599,655</u>
NET ASSETS		<u>22,343,049</u>	<u>19,704,857</u>
EQUITY			
Accumulated Surplus	11	7,208,762	7,010,843
Asset Revaluation Reserves	12	15,134,287	12,694,014
TOTAL EQUITY		<u>22,343,049</u>	<u>19,704,857</u>

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 2023**

	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
	\$	\$	\$
Balance at 30 June 2021	7,270,930	12,694,014	19,964,944
Net Loss for year	(260,087)	-	(260,087)
Balance at 30 June 2022	7,010,843	12,694,014	19,704,857
Net Profit for year	197,919	-	197,919
Other Comprehensive Income	-	2,440,273	2,440,273
Balance at 30 June 2023	7,208,762	15,134,287	22,343,049

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

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$ Inflows (Outflows)	2022 \$ Inflows (Outflows)
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Rates - General		1,052,974	981,512
Fees and User Charges		450,999	432,047
Investment Receipts		94,608	49,680
Grants Utilised for Operating and Capital Purposes		2,869,118	2,417,640
Other Revenues		73,703	49,176
<u>Payments</u>			
Employee Costs		(1,213,193)	(1,127,148)
Materials and Contracts		(1,823,412)	(1,532,086)
Other Expenses		(138,876)	(151,036)
Net cash provided by Operating Activities	13b	1,365,921	1,119,785
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Payments</u>			
Expenditure on new or upgraded assets	9	(671,276)	(367,712)
Capital Works in Progress	9	-	(1,818)
Proceeds from Disposal of Assets	6	34,128	-
Net cash used in Investing Activities		(637,148)	(369,530)
Net Increase (Decrease) in Cash Held		728,773	750,255
Cash and cash equivalents at beginning of period		3,494,021	2,743,766
Cash and cash equivalents at end of period	13a	4,222,794	3,494,021

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 2023**

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 2023-24 financial year grants were prepaid in June 2023 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 2023**

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 2023**

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 2023**

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 2023**

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 2023**

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 as restoration of the landfills is carried as part of the weekly maintenance and annual works

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 2023**

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 2023**

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 2023	Actual 2022	Actual 2023	Actual 2022	Actual 2023	Actual 2022	Actual 2023	Actual 2022
FUNCTIONS								
Administration	1,843,784	1,769,977	1,203,890	1,071,372	639,894	698,605	674,885	718,633
Cemeteries	5,457	3,973	2,232	6,378	3,225	(2,405)	-	-
Community Functions	91,344	10,756	69,661	44,273	21,683	(33,517)	81,303	5,136
Community Recreation and Development	179,763	50,871	87,799	62,243	91,964	(11,372)	162,936	48,067
Libraries	48,273	50,283	57,226	45,798	(8,953)	4,485	48,273	50,283
Parks and Gardens	1,003	83,756	266,784	267,473	(265,781)	(183,717)	-	83,467
Public Conveniences	10,585	10,585	125,685	127,024	(115,100)	(116,439)	-	-
Regulatory Services	5,575	4,152	89,828	63,603	(84,253)	(59,451)	-	-
Roads	1,166,915	725,806	1,188,983	1,166,976	(22,068)	(441,170)	1,161,348	721,830
Sport and Recreation	2,953	8,139	154,006	146,197	(151,053)	(138,058)	596	6,285
Streetlighting	-	-	25,687	6,942	(25,687)	(6,942)	-	-
Swimming Pool	2,571	7,776	113,419	114,911	(110,848)	(107,135)	-	1,846
Waste Management	655,923	492,145	376,204	332,846	279,719	159,299	204,327	70,988
Weed Management	7,954	7,109	62,777	29,379	(54,823)	(22,270)	-	-
TOTAL FUNCTIONS	4,022,100	3,225,328	3,824,181	3,485,415	197,919	(260,087)	2,333,668	1,706,535

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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 and maintenance of the operations of the Coomalie Bush Cemetery and the Memorial Gardens in Adelaide River and Batchelor.

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 Territory Families, Housing and Communities, 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 Libraries and Archives NT, 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 all dogs, control of domestic animals within the townships. 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 and open spaces for gamba, mission grass and mimosa control.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

3 OPERATING REVENUE	2023	2022
	\$	\$
a RATES		
General rates	1,057,942	989,354
Supplementary rates	-	-
Total Rates	<u>1,057,942</u>	<u>989,354</u>
b FEES AND USER CHARGES		
User Charges		
Waste management service	438,698	411,390
Total User Charges	<u>438,698</u>	<u>411,390</u>
Fees		
Rate searches	6,957	9,035
Service charges	11,098	11,622
Total Fees	<u>18,055</u>	<u>20,657</u>
Total Fees and User Charges	<u>456,753</u>	<u>432,047</u>
c INVESTMENT INCOME		
Interest on overdue rates & charges	48,882	42,300
Interest on investments	45,726	7,380
Total Investment Income	<u>94,608</u>	<u>49,680</u>
d OTHER INCOME		
Donations	14,031	17,893
General Reimbursements	19,348	2,554
Other income	40,324	27,267
Total Other Income	<u>73,703</u>	<u>47,714</u>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

3 OPERATING REVENUE (continued)	2023	2022
	\$	\$
e GRANTS, SUBSIDIES AND CONTRIBUTIONS		
General Purpose Grants		
Commonwealth Government	625,884	584,163
NT Government	622,000	636,000
Total General Purpose Grants	<u>1,247,884</u>	<u>1,220,163</u>
Other Grants, Subsidies and Contributions		
Northern Territory Government		
Sports and Community Recreation	43,643	44,073
Community Benefit	-	6,285
Community Event/Asset Grants	10,463	10,976
Libraries and museums	47,961	50,283
SPG upgrade community assets	-	101,477
Pensioner Rebate	23,280	21,600
Total Special Purpose grants	<u>125,347</u>	<u>234,694</u>
Other Grants		
NT Government - Grants for Other Uses	6,239	-
Total Other Grants	<u>6,239</u>	<u>-</u>
Total Grants, Subsidies and Contributions	<u>1,379,470</u>	<u>1,454,857</u>
GRANTS PROVIDED FOR CAPITAL PURPOSES		
Roads to Recovery	365,617	-
Local Roads and Community Infrastructure (LRCIP)	203,332	209,423
Black Spot Program	-	42,255
Immediate Priority Grants	596	-
Tourism Town Asset Program	76,491	-
Waste and Resource Management Grants	200,447	-
Community Benefit Fund	107,715	-
Total Grants provided for Capital Purposes	<u>954,198</u>	<u>251,678</u>
TOTAL GRANTS	<u>2,333,668</u>	<u>1,706,535</u>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

3 OPERATING REVENUE (continued)

Individually Significant Item

In 2022/23 Council received the following grants that will be expended in the 2023/24 year:
 \$669,102 from Northern Territory Grants Commission for Financial Assistance Grants
 \$415,000 for Activating Myrtle Fawcett Park, Adelaide River through Community Places for People Grant 2022/23
 \$205,404 for new footpaths in Adelaide River and Batchelor through Immediate Priority Grants
 \$192,329 for Local Roads and Community Infrastructure Phase 3 works
 \$180,540 from NT Operational Subsidy 2022/23 once-off increase
 \$101,000 for upgrading equipment for green space maintenance through Immediate Priority Grant 2022/23
 \$64,452 from Roads to Recovery for planned projects in the first quarter of 2023/24.
 \$59,170 from Waste and Resource Management Grant Phase 3 for improving waste management services and programs
 \$40,000 for upgrading animal management equipment through Immediate Priority Grant 2022/23
 \$15,000 for feral animal management in reserves through Community Benefit Fund.
 \$1,529 for School Holiday Program through Youth Vibe Holiday Program
 \$888 through International Women's Day grant for an additional women's health event
 \$614 through Youth Week grant.

Total \$1,945,029

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

SOURCES OF GRANTS

Commonwealth Government	1,195,533	835,841
Northern Territory Government	1,138,135	870,694
Other	-	-
	<u>2,333,668</u>	<u>1,706,535</u>

4 CONDITIONS OVER GRANTS & CONTRIBUTIONS

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:

	2023	2022
	\$	\$
Unexpended at the close of the previous reporting period	1,409,579	698,474
Less: expended during the current period from revenues recognised in previous reporting periods	(1,011,846)	(698,474)
Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions	1,547,296	1,409,579
Unexpended at the close of this reporting period	<u>1,945,029</u>	<u>1,409,579</u>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5 OPERATING EXPENSES	2023	2022
	\$	\$
a EMPLOYEE COSTS		
Salaries and wages	973,417	948,828
Employee leave expense	14,080	1,647
Superannuation	103,997	91,978
Other expenses	121,699	79,502
	<hr/>	<hr/>
Total Employee Costs	1,213,193	1,121,955
	<hr/>	<hr/>
Total Number of Employees	20	19
b MATERIALS, CONTRACTS & OTHER EXPENSES - GENERAL		
Purchase materials	61,768	36,752
Purchase stock	20,397	19,506
Computer licence fees	34,791	34,763
Computer support	22,502	18,600
Contractor services	271,588	347,409
Cleaning	104,952	83,428
Community Events	27,456	29,562
Electricity	15,097	12,644
Insurance	91,501	85,518
Legal fees	8,473	(1,212)
Maintenance buildings and property	85,007	60,131
Maintenance recreation facilities	114,863	118,451
Motor vehicle fuel and oil	50,503	37,933
Motor vehicle repairs and maintenance	50,260	56,873
Telephone and internet	39,719	31,203
Water and sewerage	59,330	58,053
Other expenses	178,013	150,011
	<hr/>	<hr/>
Total Materials, Contracts & Other Expenses - General	1,236,220	1,179,625
	<hr/>	<hr/>
c MATERIALS, CONTRACTS & OTHER EXPENSES - ROADS		
Seal maintenance	234,459	8,969
Flood damage	-	89,796
Resheeting	-	10,967
Floodways and drainage	110,801	101,002
Maintenance grading	160,318	117,775
Roadside maintenance and emergency repairs	81,614	63,944
	<hr/>	<hr/>
Total Materials, Contracts & Other Expenses - Roads	587,192	392,453
	<hr/>	<hr/>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5 OPERATING EXPENSES (continued)	2023	2022
	\$	\$
d DEPRECIATION & AMORTISATION		
Buildings	89,831	89,710
Community Assets and other structures	83,581	82,428
Motor vehicles and plant	31,399	33,857
Office furniture and equipment	2,290	4,305
Roads infrastructure	447,621	442,867
Total Depreciation & Amortisation	9 654,722	653,167
e OTHER EXPENSES		
Accounting and Audit Committee	4,862	33,915
Auditors remuneration	15,598	6,335
Consultants	54,428	34,855
Elected members expenses	57,966	63,112
Total Other Operating Expenses	132,854	138,217
6 GAIN OR LOSS ON DISPOSAL OF ASSET		
Proceeds from disposal	34,128	-
Less: Carrying value of assets sold	28,702	-
Total Gain on Disposal of Assets	5,426	-

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

7 CASH AND CASH EQUIVALENTS	2023	2022
	\$	\$
Cash on hand	1,000	1,000
Cash at bank	1,855,389	93,021
Deposits at call	2,366,405	3,400,000
Trust account	-	-
Total Cash and Cash Equivalents	13a 4,222,794	3,494,021
Total Cash consists of:		
Current Cash	4,222,794	3,494,021
Total Cash and Cash Equivalents	4,222,794	3,494,021
RESTRICTED CASH SUMMARY		
Restricted Cash:		
Unexpended grants	1,945,029	1,409,579
Employee leave provisions	81,873	67,793
Total Restricted Cash	2,026,902	1,477,372
Total Unrestricted Cash Available	2,195,892	2,016,649

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

8 TRADE AND OTHER RECEIVABLES	2023	2022
	\$	\$
Current		
Rates - General and Other	313,650	308,682
Debtors - General	6,388	634
Prepayments of rates	(66,568)	(70,890)
Less: Allowance for Doubtful Debts	-	-
Goods and Services Tax	22,790	40,327
Total Trade and Other Receivables	276,260	278,753
Total Trade and Other Receivables consists of:		
Current Trade and Other Receivables	276,260	278,753
Total Trade and Other Receivables	276,260	278,753

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

8 TRADE AND OTHER RECEIVABLES (continued)	2023	2022
a Ageing of Trade Receivables	\$	\$
Trade Receivables are non-interest bearing and are generally on 30 day terms.		
The ageing of Trade Receivables is detailed below:		
Not past due	28,344	40,743
Past due 31-60 days	417	218
Past due 61-90 days	-	-
Past due 91+ days	417	-
Total	<u>29,178</u>	<u>40,961</u>
b Past due but not impaired receivables		
As at 30 June 2023 current receivables with a nominal value of \$247,082 (2022 - \$237,792) 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	247,082	237,792
Total	<u>247,082</u>	<u>237,792</u>
c Impaired receivables		
As at 30 June 2023 there were no receivables that were impaired.		
d Movement in the allowance for doubtful debts		
Balance at beginning of the year	-	-
Impairment losses recognised on receivables	-	-
Amounts written off during the year as uncollectable	-	-
Impairment losses reversed	-	-
Balance at end of the year	<u>-</u>	<u>-</u>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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	
Asset Values								
Opening gross value	3,377,000	2,173,146	2,446,538	1,302,225	85,522	8,881,208	6,512,323	24,777,962
Adjustments to opening value	-	-	-	-	-	-	-	-
Additions/renewals	19,167	46,500	88,142	393,935	-	125,350	-	673,094
Disposals	-	-	-	(133,272)	-	-	-	(133,272)
Write Offs	-	-	-	-	-	-	-	-
Revaluation adjustment	643,833	(559,907)	-	(444,088)	-	-	(4,920,245)	(5,280,407)
Internal transfers	-	2,534,680	(2,534,680)	-	-	(9,006,558)	9,006,558	-
Closing gross value	4,040,000	4,194,419	-	1,118,800	85,522	-	10,598,636	20,037,377
Accumulated Depreciation								
Opening balance	-	437,965	426,208	631,015	75,224	1,534,500	4,143,130	7,248,042
Adjustments to opening value	-	-	-	-	-	-	-	-
Depreciation provided	-	89,831	83,581	31,399	2,290	203,801	243,820	654,722
Depreciation on disposals	-	-	-	(104,570)	-	-	-	(104,570)
Depreciation on write-offs	-	-	-	-	-	-	-	-
Revaluation adjustment	-	(1,037,585)	-	(557,844)	-	-	(6,125,251)	(7,720,680)
Internal transfers	-	509,789	(509,789)	-	-	(1,738,301)	1,738,301	-
Accumulated Depreciation at period end	-	-	-	-	77,514	-	-	77,514
WDV at 30 June 2023	4,040,000	4,194,419	-	1,118,800	8,008	-	10,598,636	19,959,863
WDV at 30 June 2022	3,377,000	1,735,181	2,020,330	671,210	10,298	7,346,708	2,369,193	17,529,920
Work in Progress at 30 June 2023	-	-	-	-	-	-	-	-
Work in Progress at 30 June 2022	-	1,818	-	-	-	-	-	1,818

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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 Capital expenditure budget								
Administration		-		65,000				65,000
Housing & Community								-
Recreation & Culture			106,491	121,671		221,000		449,162
Transport								-
Public Order & Safety		50,617	104,500	207,500	-	903,622		1,266,239
Economic & Other Services								-
Total	-	50,617	210,991	394,171	-	1,124,622	-	1,780,401
Actual 2023	19,167	46,500	88,142	393,935	-	125,350	-	673,094
Capital budget variance	19,167	(4,117)	(122,849)	(236)	-	(999,272)	-	(1,107,307)

c Valuations

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

(i) Land

All land owned by Coomalie Council is recognised at the Unimproved Capital Value (UCV) as per the Register of Land Values and NT Valuer General's Notice of Valuation.

Council received new UCV reports from the Valuer General with new valuations effective 1 July 2023. Recognising these land valuations at 30 June 2023 resulted in an increase of \$643,833 in land and the Asset Revaluation Reserve.

(ii) Buildings and Other Structures, Community Assets, Motor Vehicles and Plant and Road Infrastructure

The Council at 30 June 2023 undertook a valuation of its buildings and structures, community assets, motor vehicles and plant and its road infrastructure. The National Valuation Group Pty Ltd were engaged to undertake this valuation of the Council's assets and infrastructure.

The valuation was completed on 11 July 2023 with the valuation date being 30 June 2023.

The valuation was performed by Mr Louis Mapanzure AAPI (CPV). MRICS. ASA.

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

The valuation of these assets at 30 June 2023 resulted in an increase in their value of \$1,796,440 and an increase of the same amount to the Asset Revaluation Reserve.

(iii) Office Furniture and Equipment

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 2023**

(iv) Culverts and Bridges

In addition to the above assets, the independent valuer also valued at 30 June 2023 the culverts and bridges that exist within the Council's jurisdiction. These were valued at a fair value of \$1,765,416 and having an annual depreciation expense of \$38,168. The Council has elected not to recognise the culverts and bridges within its financial statements at 30 June 2023.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

10 TRADE AND OTHER PAYABLES, PROVISIONS AND OTHER LIABILITIES	2023	2022
Current	\$	\$
CBA Credit Cards	3,475	1,140
Trade Creditors	35,236	96,904
Accrued Expenses	13,294	6,873
PAYGW	28,136	14,120
Hiring and Key Deposits	3,533	3,151
Retention Monies	-	-
Superannuation	4,708	-
Other	584	95
Total Trade and Other Payables	<u>88,966</u>	<u>122,283</u>
Provisions		
Annual Leave	59,902	51,868
Long Service Leave	21,971	15,925
Total Provisions	<u>81,873</u>	<u>67,793</u>
Unexpended Grants		
Unexpended Grants	1,945,029	1,409,579
Total Unexpended Grants	<u>1,945,029</u>	<u>1,409,579</u>
11 ACCUMULATED SURPLUS		
Accumulated surplus	7,010,843	7,270,930
Net result attributable to Council	197,919	(260,087)
Total Accumulated Surplus	<u>7,208,762</u>	<u>7,010,843</u>
12 ASSET REVALUATION RESERVE		
(i) Movements in the Reserve		
Balance at the beginning of the financial year	12,694,014	12,694,014
Revaluation of Buildings, Structures and Site Improvements	2,440,273	-
Total Asset Revaluation Reserve	<u>15,134,287</u>	<u>12,694,014</u>
(ii) Analysis of the Reserve		
The closing balance of the asset revaluation reserve is comprised of the following asset categories:		
Land, buildings, structures and site improvements	5,659,943	4,424,676
Roads infrastructure	9,474,344	8,269,338
Motor Vehicles, Plant and Equipment		
Total Asset Revaluation Reserve	<u>15,134,287</u>	<u>12,694,014</u>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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:-

	2023	2022
	\$	\$
Cash on hand	1,000	1,000
Cash at bank	1,855,389	93,021
Trust account	-	-
Deposits at call	2,366,405	3,400,000
	<hr/>	<hr/>
Cash Flow from Operating Activities	7 4,222,794	3,494,021

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

Net Surplus/(Deficit) from continuing operations	197,919	(260,087)
Add		
Depreciation and amortisation	654,722	653,167
Loss on sale of assets	-	-
Decrease in receivables	2,493	-
Increase in unexpended grants	535,450	711,105
Increase in creditors and accruals	-	37,364
Increase in employee provisions	14,080	1,647
	<hr/>	<hr/>
	1,404,664	1,403,283
Less		
Profit on Sale of Assets	(5,426)	-
Decrease in creditors and accruals	(33,317)	-
Decrease in grants in advance	-	-
Decrease in employee provisions	-	-
Decrease in unexpended grants	-	-
Increase in receivables	-	(23,411)
	<hr/>	<hr/>
Net Cash provided by Operating Activities	1,365,921	1,119,785

14 COMMITMENTS FOR EXPENDITURE

Capital Commitments

Council have capital commitments of \$64,450 from Roads to Recovery, \$193,329 for road and drainage/floodway improvements from Local Roads and Community Infrastructure Program Round 3, two Immediate Priority Grant projects of \$101,000 for green space maintenance equipment and \$40,000 for improved animal management equipment, and \$415,000 for a new ablution block at Myrtle Fawcett Park, Adelaide River.

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 2023**

15 FINANCIAL INDICATORS	2023 Ratio	2022 Ratio
OPERATING SURPLUS RATIO		
<u>Operating Surplus/(Deficit)</u> Total Operating Income	5%	-8%
NET FINANCIAL LIABILITIES RATIO		
<u>Net Financial Liabilities</u> Total Operating Income	6%	6%
ASSET SUSTAINABILITY RATIO		
<u>Net Asset Renewals</u> Asset Management Plan required expenditure	61%	35%
CURRENT RATIO		
<u>Current Assets</u> Current Liabilities	2.13	2.36
RATE COVERAGE PERCENTAGE		
<u>Rate Revenue</u> Total Revenue	35%	33%
RATES & ANNUAL CHARGES OUTSTANDING PERCENTAGE		
<u>Rates & Annual charges outstanding</u> Rates & Annual charges collectable	21%	22%

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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		
2023	%	\$	\$	\$	\$	\$
<u>Financial assets</u>						
Cash on hand		-	-	-	1,000	1,000
Cash at bank	0%	1,855,389	-	-	-	1,855,389
Deposits at call	0.25% - 4.67%	2,366,405	-	-	-	2,366,405
Trust account	0%	-	-	-	-	-
Trade Payables - GST Refund	0%	-	-	-	22,790	22,790
Receivables - Rates	18%	247,082	-	-	-	247,082
Receivables - Debtors	0%	-	-	-	6,388	6,388
		<u>4,468,876</u>	<u>-</u>	<u>-</u>	<u>30,178</u>	<u>4,499,054</u>
<u>Financial liabilities</u>						
Trade and Other Payables		-	-	-	88,966	88,966
		<u>-</u>	<u>-</u>	<u>-</u>	<u>88,966</u>	<u>88,966</u>
2022	%	\$	\$	\$	\$	\$
<u>Financial assets</u>						
Cash on hand		-	-	-	1,000	1,000
Cash at bank	0.00%	93,021	-	-	-	93,021
Deposits at call	0.21% - 4.1%	3,400,000	-	-	-	3,400,000
Trust account	0.00%	-	-	-	-	-
Trade Payables - GST Refund	0%	-	-	-	40,327	40,327
Receivables - Rates	18%	237,792	0	-	-	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>
<u>Financial liabilities</u>						
Trade and Other Payables		-	-	-	122,283	122,283
		<u>-</u>	<u>-</u>	<u>-</u>	<u>122,283</u>	<u>122,283</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 Executive Management under the authority of the Council's Elected Members.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

16 FINANCIAL INSTRUMENTS (continued)

c Categories of financial instruments

	Recognised financial instruments	Statement of Financial Position Notes	Accounting Policies	Terms and conditions
i	<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.
ii	<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 2023**

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:

	2023	2022
Financial Assets	\$	\$
Cash and cash equivalents	4,222,794	3,494,021

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.

	Impact on Profit Higher/(Lower) 2023 \$	Impact on Profit Higher/(Lower) 2022 \$
Interest rate + 1.00%	38,584	34,940
Interest rate - 1.00%	(38,584)	(34,940)

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 2023**

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.

KEY MANAGEMENT PERSONNEL

Transactions with Key Management Personnel

The related parties of the Council include:

- the key management personnel (KMP) because they have authority and responsibility for planning, directing and controlling the activities of the Council; and
- spouses, children and dependants who are close family members of the KMP; and
- any entities controlled or jointly controlled by KMP or controlled or jointly controlled by their close family members.

The key management personnel of the Council include the Elected Members, Chief Executive Officer and certain prescribed officers under AASB 124. In all, 11 persons were paid the following total compensation:

Remuneration	2023	2022
	KMP (\$)	KMP (\$)
Short-term Employee benefits	343,465	130,000
Non-cash benefits	10,209	9,538
Elected Member Allowances	55,882	63,112
TOTAL	\$ 409,556	\$ 202,650
Total number of KMP	11	10

There has been no movement in Elected Members in the 2022/23 year. Six Elected Members have remained after the completion of the 2021 Election and By-Election.

During the 2022/23 year, the Council underwent an Organisational Restructure and a clearly defined hierarchy of management was introduced, resulting in additional officers being recognised as KMP in 2022/23. Previously, the CEO was the only employee recognised as a KMP.

CEO Remuneration

Remuneration	Actual CEO	Actual CEO	Acting CEO
	Anna Malgorzewicz	Sharon Hillen	Natasha Chapman
	1 July 2022 - 2 February 2023	23 January 2023 - 30 June 2023	9 January 2023 - 22 January 2023
Short-term benefits (1)	96,650.00	71,400.00	4,972.50
Non-cash benefits	7,792.00	2,417.00	-
TOTAL	\$ 104,442.00	\$ 73,817.00	\$ 4,972.50

(1) Short-term benefits include employer funded superannuation contributions

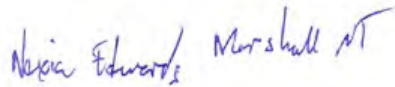
AUDITOR'S INDEPENDENCE DECLARATION

**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 2023 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 13 October 2023

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 2023, 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 2023 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.

Information Other than the Financial Report and Auditor's Report Thereon

The Councillors are responsible for the other information. The other information comprises the information included in the Council's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

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

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

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

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INDEPENDENT AUDITOR'S REPORT TO THE COUNCILLORS OF COOMALIE COMMUNITY GOVERNMENT COUNCIL REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONT.)

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.

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:

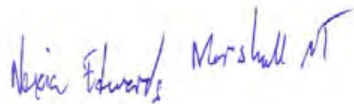
- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a 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.

**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 (Cont.)

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 13 October 2023



**Coomalie
Community
Government
Council**