



WEST DALY
Regional Council

ANNUAL REPORT

2018 - 2019

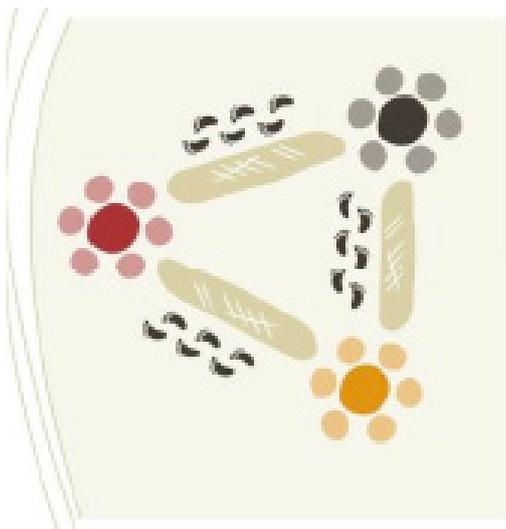




THE WEST DALY REGIONAL COUNCIL

The West Daly Regional Council has prepared this Annual Report in accordance with the requirements and guidelines of the Local Government Act. This report provides a report on Council's performance in 2018 - 2019 financial year against the Regional Plan (the framework in which we deliver the everyday services for our communities) and Budget.

The West Daly Regional Council acknowledges the Traditional Owners of our region, past and present.



The West Daly Regional Council's logo was developed from a concept design created by Annunciata Wilson of Peppimenarti. The communities within the West Daly region are represented by the colours of their dance group. Peppimenarti is red (Wangga), Nganmariyanga is yellow (Lirrga) and Wadeye is black (Thanta). Communication between communities was sent via message sticks to advise of the passing of a loved one or ceremonies. People would walk to where they needed to be and they would count the number of days it would take by marking the message stick.

Front Cover: Dancers
Inside Cover: Nganmariyanga Bushland

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MESSAGE FROM THE MAYOR

Welcome to the West Daly Regional Council Annual Report for 2018-19.

The year was a busy period for Council across a range of programs. As your elected members, myself (Mayor), Terry Sams (Deputy Mayor) and Councillors Ralph Narburup, Wally Minjin, Mark Martin and Mark Tunmuck-Smith, we worked hard to represent the local voice and support good decision making. Council remains strong in our goals: Develop our Region; Service our Residents; Engage our Communities; and Strengthen our Organisation.

In 2018-19, we worked together and partnered alongside stakeholders to progress programs and projects in our region. We signed a major agreement between the NT Government and local groups to increase local decision making and greater control of our future.

Council's homelands programs has seen greater engagement including more face to face and on the ground discussion about works on water tanks, sewerage, houses, roads and waste management. Program budgets and processes are now better understood and needs better planned. As a result, more locals are now hoping to relocate to homelands.

Our Local Authorities (LA) perform a check and balance role between Council and our people, to ensure that Council properly understands local issues. During 2018-19, LA members recommended to Council great projects such as playgrounds, shaded seats, sports grounds upgrades, speed humps, bollards and solar lights. Other successful grant programs resulted in a new grader, loader and tip truck, recycling bins, BBQs, and homelands upgrades such as mobile phone boosters.

Council congratulates Wally Minjin on his 10 years as a Councillor; an inspiring record for us all.

Again, I encourage people across our region to talk to Councillors, talk to your LA members and talk to Council staff about ways to grow our region, and work together.

**John Wilson
Mayor**





MESSAGE FROM THE CEO

In line with s199 of the Local Government Act, I am pleased to present the West Daly Regional Council Annual Report for 2018-19. The report includes Council's work during the reporting year, financial statements, Council's performance assessment and Local Authorities (LA) projects.

2018-19 saw Council's planning processes mature including budget, roads and homelands workshops. Our efforts in governance and management systems resulted in great progress around our general compliance, as measured in 2019, and decision making processes.

Our Councillors completed an AICD course to help sharpen the roles that they play, and study tours to Katherine, Minyerri and Santa Teresa to learn and share ideas for our region. LA members in our region were again engaged, successfully met quorums and recommended some wonderful projects.

Council collaborated in areas such as regional waste management, regional roads management, regional animal management, financial management and processing, and encouraged local jobs as much as possible through Council and contracted works.

Our proposals resulted in almost \$3million through grants programs for new projects and machinery and we are most grateful to our funding partners in Australian and NT Government departments.

We are pleased to report on Council's progress during 2018-19 and as a leader in the region, employing more than 100 staff. Council is proud that our staff base comprises 80 per cent local Aboriginal people, and to pursue more work to close the gap in outcomes for Aboriginal people.

My special thanks go to Mayor John Wilson and all Councillors for their support and passion for Council and better outcomes for our region. Finally, I again thank our wonderful team of Council staff who regularly go beyond the roles they are paid to do to make a real difference to others.

Shaun Hardy
Chief Executive Officer

OUR VISION, GOALS & VALUES

Council Vision

The vision of the West Daly Regional Council is to:

- ⊙ Deliver quality services to communities;
- ⊙ Support development opportunities for the West Daly Region, including local jobs for local people;
- ⊙ Implement a range of strategies that will help shape a prosperous future for the region.

Council Goals

The Council's long term goals are to:

- ⊙ Provide good governance, leadership and advocacy;
- ⊙ Promote local employment and strong regional economy;
- ⊙ Provide high quality services within financial resources;
- ⊙ Maintain and develop Council's assets, natural resources and country;
- ⊙ Ensure strong, safe and healthy communities that respect culture, heritage and change; and
- ⊙ Encourage internal and external Departments and stakeholders to work collaboratively with the Council and Community.

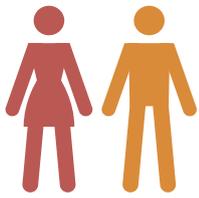
Council Values

The key values of the West Daly Regional Council are:

- ⊙ Respect
- ⊙ Integrity
- ⊙ Honesty
- ⊙ Openness
- ⊙ Equality



HIGHLIGHTS



60

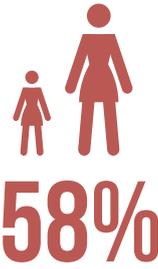
Employee of the Month Awards

\$3M

New projects and machinery through grants

\$1.05M

for new waste facilities in Wadeye and Peppimenarti



58%

PATROLS assisted women and girls

17,632

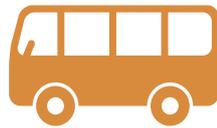
community members assisted by **PATROLS**

867

performed **PATROLS** over the year

80%

of the Council Staff are Indigenous



1500

people per week use the Community Bus

60

cars in the Recycle Project



62

cats and dogs desexed



Local Authority Projects

24



72

Refreshed policies

CONTRIBUTIONS AND GRANTS

7%

increased by 7% from the previous year from \$10.7M to \$11.5M



SUCCESSFUL GRANT FUNDING



COMMUNITY

Ablution Blocks for all communities



WASTE & RECYCLING

Clean Up Day
Softball Oval
Irrigation
Recycle Cages



ASSETS

Grader x 2
Loader
Tip Truck
Water Tank



SPORT

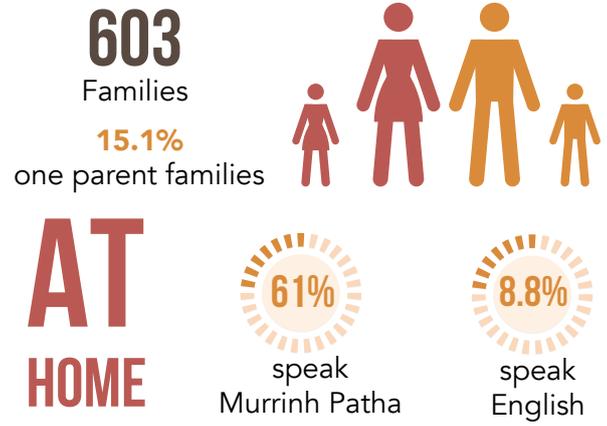
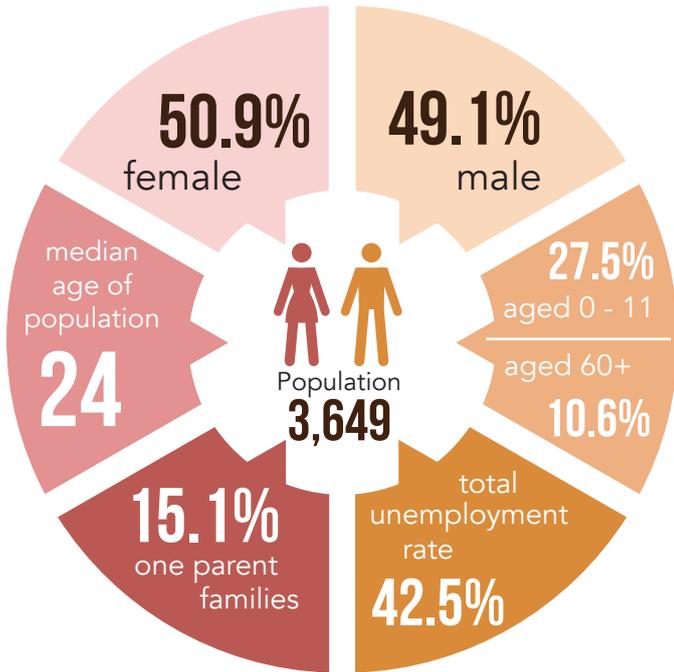
Grandstand for Nganmariyanga & Peppimenarti
Scoreboard for Nganmariyanga



EVENTS

Portable LED Screen, NAIDOC celebrations 2018, Australia Day 2019

ABOUT WEST DALY



63.3% Are not employed or studying



5.64 people per household



634

Dwellings (+95 houses)

\$1,094

Median weekly income per household



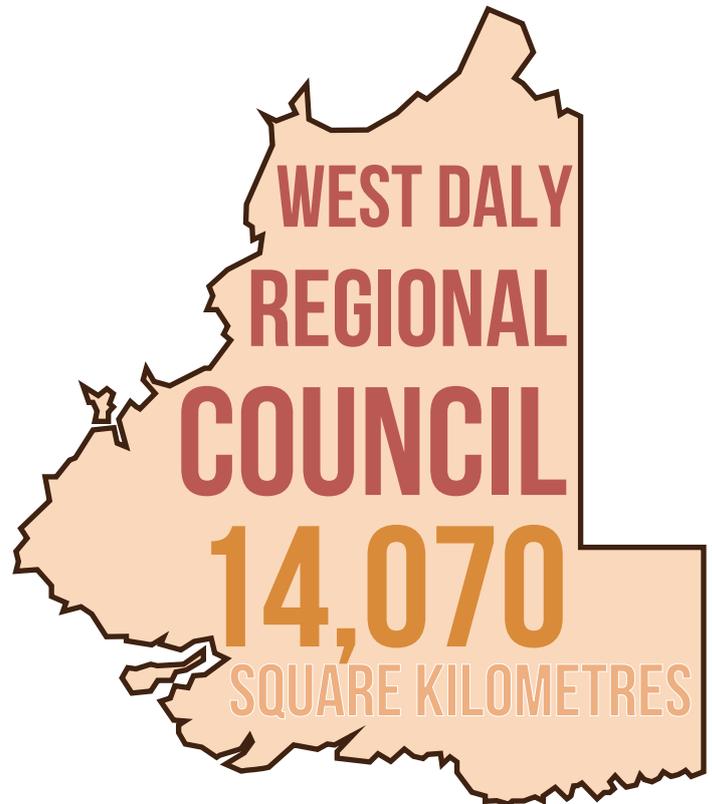
35.7%

of homes have Internet connection

SEIFA INDEX 441.0

MOST DISADVANTAGED region in the Northern Territory

Second most disadvantaged region **IN AUSTRALIA**



Source: ID population and ABS Census LGA74680



FINANCIAL SNAPSHOT

Council had a decrease in its financial position during the 2018-2019 financial year, with Net Assets, and accordingly equity, decreased by...



Net surplus is \$914,458 (before depreciation) mainly due to operational grants for 2019-2020 received in advance (\$699,663), and cash of which \$3.9 million is committed for fiscal year 2019-2020 as unspent grants from fiscal year 2018-2019.

CASH AND CASH EQUIVALENTS

Council has a total of **\$6.3 million**.
A decrease of **\$2.7 million** from last year in cash equivalents.

COUNCIL DEMONSTRATE PRUDENT MANAGEMENT OF FINANCIAL RESOURCES POSITION THROUGH EFFECTIVE STRATEGIES.

TOTAL INCOME

\$14,182,982



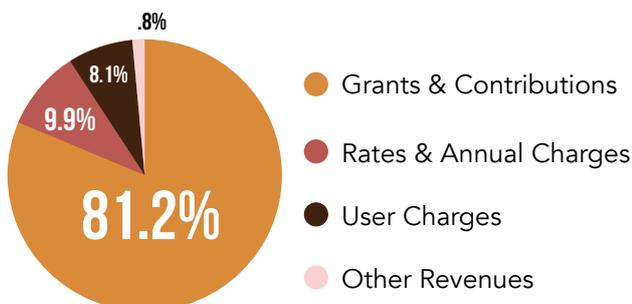
RATES AND ANNUAL CHARGES

Increased by 16.4% from \$1.2 million to \$1.4million. This is in line with Council's rating strategy and accounts for 9.9% of Council's total revenue for the year.



2018 - 2019

OPERATING REVENUES BREAKDOWN



653.85km
Unsealed Roads



31.78km
Sealed Roads



80
Speed Humps



116
Road Signs



8
Playgrounds



5
Cemeteries



OUR COUNCIL



John Wilson - Mayor
Tyemirri Ward
Elected: August 2017



Terry Sams - Deputy Mayor
Thamarrurr/Pindi Pindi Ward
Elected: August 2017



Ralph Narburup - Councillor
Nganmariyanga Ward
Elected: August 2017



Wally Minjin - Councillor
Thamarrurr/Pindi Pindi Ward
Elected: August 2017



Mark Martin - Councillor
Thamarrurr/Pindi Pindi Ward
Elected: November 2017 By Election



Mark Tunmuck-Smith - Councillor
Thamarrurr/Pindi Pindi Ward
Elected: August 2017



COUNCIL AREAS

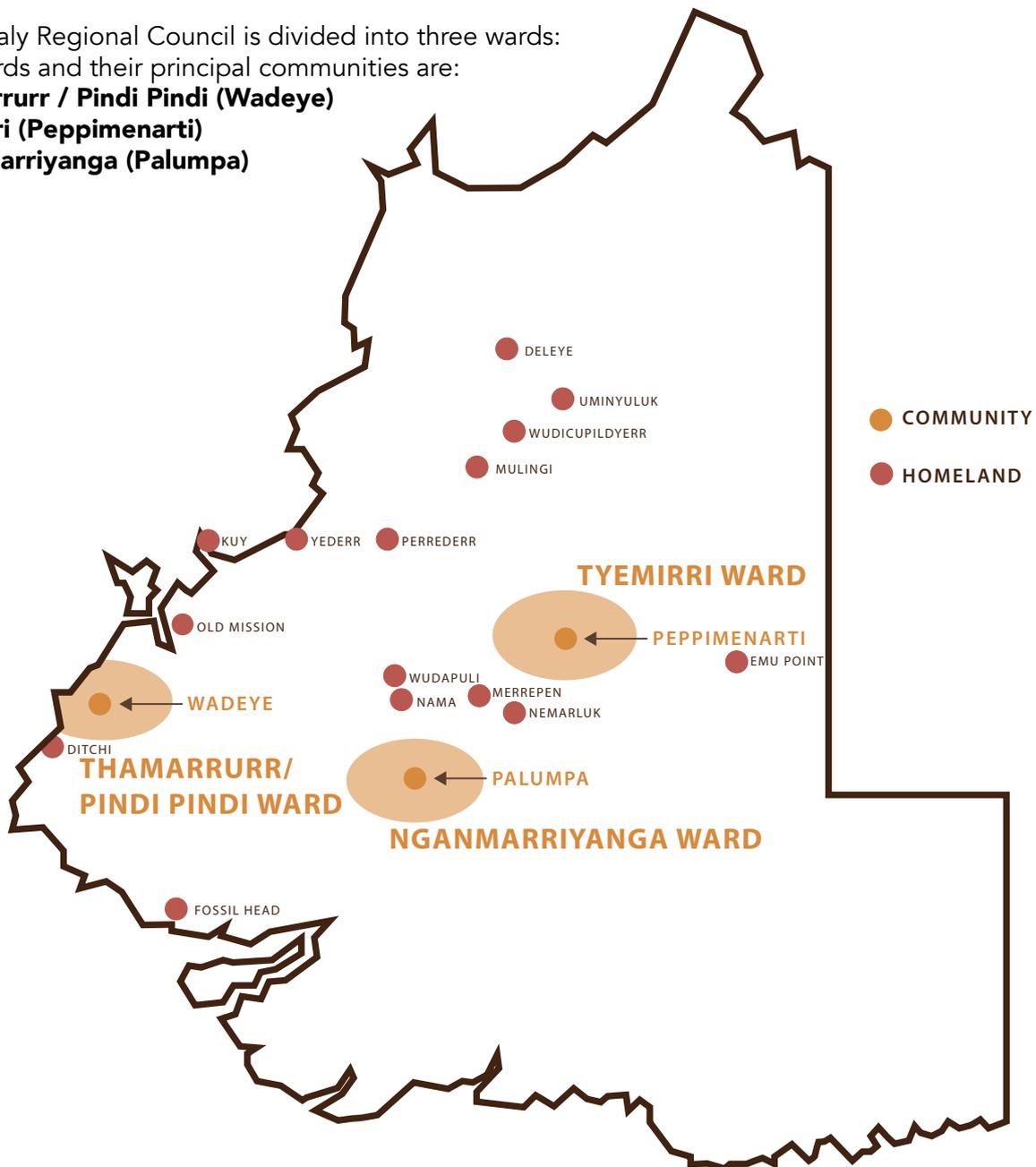
West Daly Regional Council is divided into three wards:

The wards and their principal communities are:

Thamarrurr / Pindi Pindi (Wadeye)

Tyemirri (Peppimenarti)

Nganmarriyanga (Palumpa)



Settlement history

Traditionally, Indigenous people lived in the area, and continue to do so, mainly in small communities. European settlement dates from the 1870s, with land used mainly for cattle grazing. A mission was established at Port Keats (Wadeye) in 1935. The community of Peppimenarti (Peppi) was established in 1974. The community of Nganmarriyanga (Palumpa) was established in the 1980s when a cattle station began operations, originally as an offshoot of the Port Keats Mission, later becoming a private company. The population of the Council area fluctuated slightly during the 1990s, and then increased from 2001, rising from around 2,200 to around 3,000 in 2011 and 3,668 today (ERP).

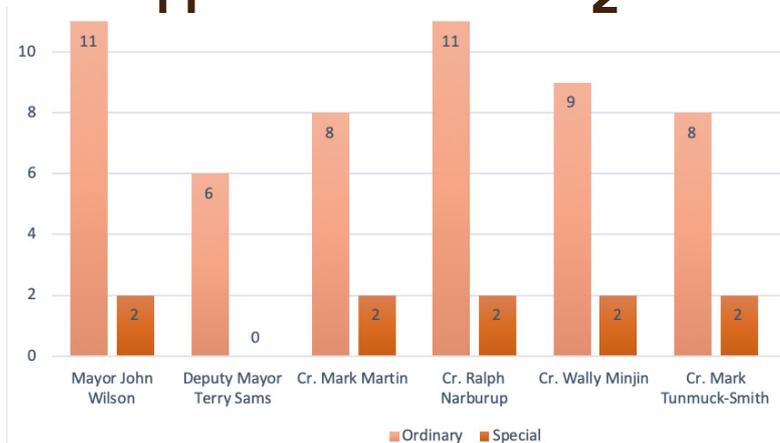
COUNCIL MEETINGS

As per chapter 6 Part 6.1 of the Local Government Act, Council must hold Council Meetings. During July 2018 to June 2019, West Daly Regional Council held:

The Audit and Risk Management Committee is an advisory committee to Council in accordance with the Local Government Act and the Local Government (Accounting) Regulations.

ORDINARY MEETINGS 11

SPECIAL MEETINGS 2



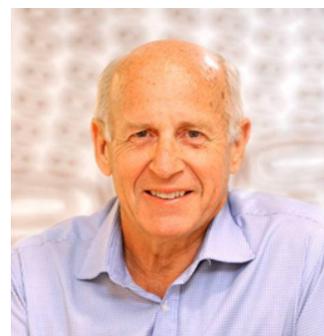
The Committee provides independent assurance to Council and the Chief Executive Officer on:

- Risk, control and compliance frameworks; and
- External accountability responsibilities.

The Committee’s Independent Chairperson is Mr Allan McGill and Members are Deputy Mayor Terry Sams and Councillor Mark Tunmuck-Smith.

The Committee met once in 2018-19 and outputs included:

- Audited Financial Statements 2017-18
- Audit Plan 2018-19
- Audit and Risk Management Framework (new)
- Compliance Review 2016 (responses)



Mr Allan McGill
ARCM Chairperson

COUNCILLOR ALLOWANCES

In accordance with the Local Government Act, Councillors are entitled to receive allowances for office holders and Councillor duties.

Elected Member	Electoral Allowance	Base Allowance	Total
Mayor John Wilson	\$19,432.27	\$73,828.51	\$93,260.78
Deputy Mayor Terry Sams	\$4,858.87	\$26,459.44	\$31,318.31
Cr. Mark Martin	\$4,858.87	\$13,278.33	\$18,137.20
Cr. Wally Minjin	\$4,858.87	\$13,278.33	\$18,137.20
Cr. Mark- Tunmuck-Smith	\$4,858.87	\$13,278.33	\$18,137.20
Cr. Ralph Narburup	\$4,858.87	\$13,278.33	\$18,137.20



LOCAL AUTHORITIES

Local Authorities play a pivotal role in ensuring that their community is represented at Council. Each community has an elected Local Authority comprised of community members who are familiar with community issues and concerns, and are best placed to inform Council of any actions. They have direct input into a range of Council business, including budgets, community priorities, community development activities and Local Authority project funded.

Local Authorities meet a minimum of four times a year to discuss a range of matters that impact on communities.

In the 2018-2019 period Local Authorities have many notable achievements, including the following approved and completed projects:

Wadeye 4 Meetings

Local Authority Members Attendance			
	Present	Apologies	Absent
Leon Melpi (Chairperson)	3	1	
Cyril Ninal		3	1
Alphonsus Kungul	4		
Damien Tunmuck	3		1
Ken James	4		
Wilfred Harris	4		
Mark Ninal	1		

Projects

• Supply & Install 10 Solar Street Lights at Manthathpe	\$50,008.70
• Water bubbler project x 5	\$48,133.10
• Calming Wombats Bem St, Manthathpe, Mollinjin St, Creek Camp, Pultchen St	\$35,688.20
• 6 mature trees for shade - oval and playground	\$14,798.87
• Concrete footpath from Clinic to Centrelink Building	\$43,147.50
• 350 tonne top soil	\$28,105.00
• Shade Seating area between Age Care & Library	\$10,253.10
• 20 Aluminium Bench Seats around AFL oval	\$6,297.50
• Concrete pre mix for seating at Wadeye Main Oval	\$1,123.92

Nganmarriyanga

4 Meetings

Local Authority Members Attendance			
	Present	Apologies	Absent
Amy Narburup (Rotating Chairperson)	3		1
Andrea Cameron (Rotating Chairperson)	3	1	
Moses Wodidj	4		
Warren Wodidj	3	1	
John Paul Wodidj	4		
Jeff Wodidj	4		
Karen Anglitchi*			1*
Chris Jones*			1*
Jill Wodidj	4		
Rosemary Fraser **	1		2**
Sandra Jacky	2		1
Ronald Wodidj **			2**
Carmen Wodidj**			2**
Alec Jacky	3		
Roger Wodidj	1		1

*Resigned

**Membership ceased

Projects

- Nganmarriyanga School Sponsorship \$31,307.00
- 3 x Speed Humps \$19,200.00



Peppimenarti

4 meetings

Local Authority Members Attendance

	Present	Apologies	Absent
Karl Lukanovic (Chairperson)	4		
Annunciata Wilson	4		
Henry Wilson	3	1	
Anthony Thomas	3	1	
Dean Wilson**		1	2
Leanne Black	3		1
Nathan Wilson	2	1	1
Leaya Smith ***			1
Georgie Corrie *	1		

*Resigned

**Membership ceased

*** Nomination approved by Council 22/5/19

Projects

• Renovations to the BRACS Building using LA funds	\$25,834.00
• Solar light for car park area outside Health Clinic	\$7,658.75
• BBQs x 3 for main park area	\$5,000
• Community noticeboard	\$4,193.53
• Picnic table 2m long for outside clinic	\$3,390.00
• Peppimenarti Football Uniforms	\$2,849.00
• TV and wall bracket for Peppimenarti Health Clinic	\$838.00

LEGISLATIVE INFORMATION

The *Local Government Act* requires Council to produce an Annual Report and various provisions for its contents and reporting obligations.

Part 14.1 Annual reports

199 Annual reports

- (1) A council must, on or before 15 November in each year, report to the Minister on its work during the financial year ending on the preceding 30 June.
- (2) The report must include a copy of the council's audited financial statement for the relevant financial year.
- (3) The report must also contain an assessment of the council's performance against the objectives stated in the relevant municipal, regional or shire plan (applying indicators of performance set in the plan), and, in the case of a regional council, of the activities of any local authority within the council's area.
- (4) As soon as practicable after the report has been delivered to the Minister, the council must:
 - (a) publish the report on the council's website; and
 - (b) publish a notice in a newspaper circulating generally in the area informing the public that copies of the report may be downloaded from the council's website or obtained from the council's public office.

Legislation

West Daly Regional Council's 2018-2019 Annual Report has been produced in accordance with the Northern Territory's *Local Government Act*.

Information Requests

As of 30th June 2019 no public requests for information were received by Council.

Delegations, Authorisations and Legislative Changes

No delegations, authorisations or legislative changes were made during the reporting period.

Freedom of Information

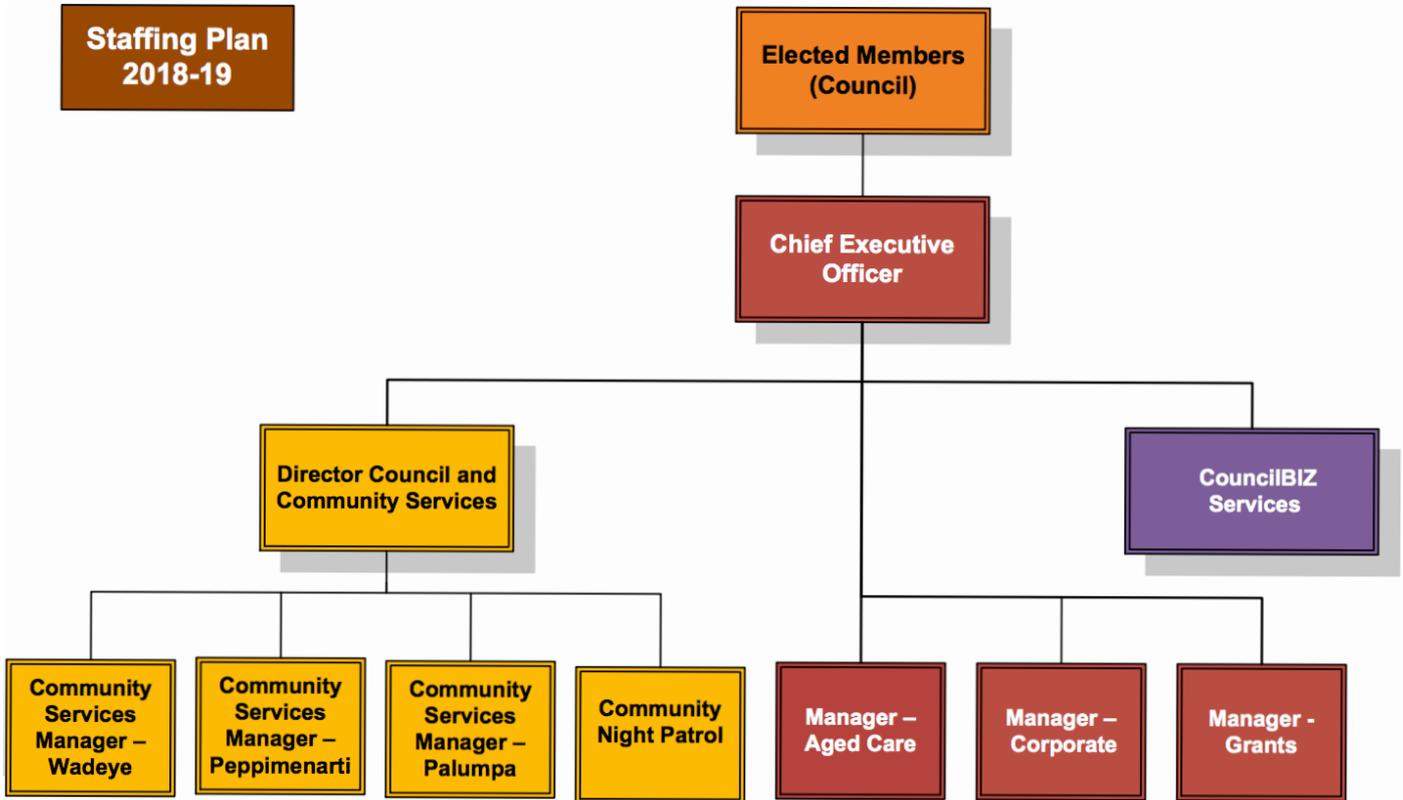
The *Right to Information Act 2009* and *Information Privacy Act 2009* provide processes for responding to requests for information that ensure a balance between public interest and privacy.

As of 30th June 2019 no applications were made to Council.



ORGANISATIONAL STRUCTURE

**Staffing Plan
2018-19**



WADEYE

Thamarrurr / Pindi Pindi

Wadeye (also known as Port Keats) is situated on the western edge of the Daly River Region approximately 139kms by air and 404kms by road south-west of Darwin. It lies close to the Hyland Bay and the Moyle River flood-plain. It is one of Australia's largest remote Indigenous communities, and the fifth largest community in the Northern Territory.

During the Wet Season road access is often cut by flooding. The community relies on aircraft and coastal barges for transport and the provision of supplies.

The population of Wadeye is predominately Indigenous (91% 2016 Census). Several different languages are spoken, the predominate languages being Murrinh Patha and English. From the 2016 Census, the West Daly Region, including Wadeye, is the most disadvantaged local government region in the Northern territory, and second most disadvantaged region in Australia.

Wadeye is a well-serviced, modern community with traditional values. Services include an airstrip, medical centre, police station, school, supermarket, cafe, bakery and other local businesses.

The community of Wadeye has a thriving cultural industry based around contemporary art, textiles and food. Palngun Wurnangat Aboriginal Corporation is an independently owned Indigenous women's organisation that assists local female artists to create traditional designs for textiles and manchester. Thamarrurr Development Corporation provides a range of economic development programs including housing and Thamarrurr Youth provides youth, sport and recreation programs.

Location: Approximately 404kms south-west of Darwin, Wadeye (also known as Port Keats) is one of Australia's largest remote Indigenous communities, situated on the western edge of the Daly River Reserve. A mission station was founded by Roman Catholic Father Richard Docherty in 1935 at Werntek Nganayi (Old Mission), and subsequently moved to the current location.



NGANMARRIYANGA

Palumpa

Nganmariyanga (Palumpa) is an Indigenous community in the Daly River Region. It is located 149kms west of the Daly River crossing along the Port Keats road and 47kms east of Wadeye.

The main language spoken in the community is Murrinth Kura, with English considered the second language.

Although only 47kms from Wadeye, the community of Nganmariyanga is cut-off from both Wadeye and other communities during the Wet Season. Aircraft are the only way of accessing and servicing Nganmariyanga during this time.

The local Aboriginal association is the Mutchirr Association and a pastoral station is operational at the community. Nganmariyanga is particularly sporting community and has a small women's softball team and a men's AFL team. The Palumpa Power plays in the local football competition and travels to Wadeye and Peppimenarti to play games.

Location: Approximately 353kms south-west of Darwin on the Port Keats Road between the communities of Wadeye and Peppimenarti.

The Nganmariyanga community was established when Traditional Owners and missionaries from Port Keats developed a cattle station.



PEPPIMENARTI

Tyemirri (Peppimenarti)

Peppimenarti is situated approximately 320kms west of Darwin, on Tom Turner Creek. The smallest of Council's three communities, with a population of 190, it is 110kms west of the Daly River crossing.

In 2001 a group of local artists formed Durrmu Arts. Durrmu Arts is renowned for its contemporary acrylic painting and fibre weaving work. Peppimenarti art has been shown both nationally and internationally, with Regina Wilson being awarded the General Painting Prize at the 2003 Telstra Aboriginal and Torres Strait Islander Art Award.

Peppimenarti is surrounded by pristine flood-plains and is popular with bird-watchers from around Australia. Slim Dusty wrote a popular song called 'The Plains of Peppimenarti' after visiting the area and declaring it one of his favourite places to visit.

The local Aboriginal association is Deewin Kirim and the community of Peppimenarti enjoys the convenience of a modern supermarket, club and all-weather airstrip.

The Peppimenarti Store Indigenous Corporation runs the local supermarket. The commercial kitchen provides nutritious meals and healthy food options for community members. The store is one of the areas major employers, with meaningful jobs being created for local residents, and is an example of the ability of local community members to plan, run and make a profit from a community-based business.

Location: Peppimenarti, affectionally known as 'Peppi', is located at Tom Turner Creek and was established in 1974



HOMELANDS

Homelands play a significant role in Aboriginal life, serving to enable clan groups to maintain and develop their connections to country and their spiritual past as well as providing the opportunity to pass on cultural practices and bush knowledge to younger generations.

There are over 30 homelands in the West Daly region, fourteen (14) of which Council is funded to deliver housing maintenance services and municipal and essential services:

- Deleye
- Fossil Head
- Kuy
- Merrepen
- Mulingi
- Nama
- Nemarluk
- Old Mission
- Perreder
- Sabina
- Uminyuluk
- Wudaduk
- Wudapuli
- Yederr

In addition, the large homelands of Emu Point and Woodycupuldiya are located within the Council's local government area but are serviced by a separate service provider.

Council receives Municipal and Essential Services (MES) funding as a contribution to provide repairs and maintenance for homelands. The MES program provides services such as:

- Airstrip maintenance
- Waste disposal
- Power systems
- Water systems
- Sewage systems

Council's Housing Maintenance Services (HMS) program contributes to various planned and emergency maintenance to all funded homelands dwellings.

The Homelands Extra Allowance (HEA) program is application-based and provides additional funding contributions that, where applications are successful, are paid for any repairs and maintenance work that is agreed between Council and residents for their funded homeland.

The occupation of homelands and outstations varies due to a number of factors, especially seasonal weather conditions. Over 2,000 community members occupy homelands houses at some point during the year, with a majority of those in the Wadeye area. Approximately 350 residents occupy homelands in the Nganmariyanga area and 150 in the Peppimenarti area.

DARWIN

The Darwin office is located in Darwin CBD and co-ordinates a range of services to ensure that communities have the infrastructure, programs and staffing required to provide Council and community services.

The Chief Executive Officer position operates out of both the Wadeye office and Darwin office. Several key staff are permanently based in Darwin office. Darwin office staff provide the 'back-office' governance, human resources and finance services that support Council's day-to-day activities.

Functions	Activities
Human Resources	Human resources advice Training Workers compensation Recruitment Industrial relations Personnel records
Financial Services (CouncilBIZ)	Budgets Rates management Accounts payable and receivable Payroll Financial reporting
Governance	Audit and risk Planning and reporting Policies and procedures Meeting compliance
Grants	Monitors grants to ensure compliance with funding agreements Prepares and lodges grant funding applications Prepares reports for funded programs and projects
Procurement	Purchasing, coordinating and processing Asset management



WEST DALY REGIONAL COUNCIL

Service Delivery

	Darwin	Wadeye	Nganmarriyanga	Peppimenarti	Homelands
Municipal Services					
Cemetery		•	•	•	
Road Maintenance		•	•	•	
Sporting Facilities		•	•	•	
Parks and Gardens		•	•	•	
Waste Management		•	•	•	
Council Infrastructure		•	•	•	
Council Engagement					
Local Authorities		•	•	•	
Community Services					
Aged Care Residential Care		•			
Aged Care (CHSP)		•	•	•	
Night Patrol		•	•	•	
Library					
Swimming Pool		•		•	
Administration Support Services					
Asset Procurement	•				
Governance and Compliance	•				
Financial Services	•				
Human Resources	•				
Work Health & Safety	•	•	•	•	
Information Technology	•				
Records Management	•				
Grant Management	•				
Other Services					
Airstrip Maintenance		•	•	•	•
Centrelink			•	•	
Post office Agency			•	•	
Street Lights		•	•	•	
Homelands Services					
Municipal & Essential Service					•
Housing Maintenance Services					•
Homeland Jobs					•
Homeland Extra Allowance					•

FOCUS AREAS



WEST DALY REGIONAL COUNCIL PLANNING FRAMEWORK

Legislation Requirements / Funding Agreements

Strategic Plan 4 Year

Organisation values, visions
and objectives

Financial Plan 4 Year

Costs, financial forecasting,
accountability and sustainability

ANNUAL REGIONAL PLAN & BUDGET

Objectives, Community, Priorities and Actions

WORK
PLANS

POLICIES

PROCESSES

Annual Report

Performance measures

GOAL 1. DEVELOPING OUR REGION

Goal 1. Developing Our Region

- 1.1 Promote local Aboriginal employment
- 1.2 Partner with local stakeholder organisations
- 1.3 Support economic development



Council is committed to employing local Indigenous people with 80% of their staff being indigenous. The Council identified opportunities to build on partnerships within the region to access workforce through CDP programs and will continue to develop on this engagement level. Retention of staff remains a factor, 63.3% of the population are disengaged from employment, with 37% of Council workforce resigning or being terminated in 2018/19, although a reduction from 46% in 2017/18. Council will continue to develop training methods and skills to support new employees to discourage the downtrend.

Regional priorities remain at the forefront, enabling Council to actively partner with several key organisations both locally and regionally to assist with key service delivery and future needs for the region. Successful partnerships include a number of service providers and collaborative forums:

- Palngun Wurnangat Aboriginal Corporation
- Mutchirr Association
- Deewin Kirim
- Peppimenarti Store Indigenous Corporation
- Thamarrurr Rangers
- Big Rivers Waste Management Committee
- Big Rivers Roads Management Committee
- Thamarrurr Development Corporation
- Durrmu Arts
- Thamarrurr Youth
- Northern Territory Police
- Homelands Residents
- Regional Stakeholders Group
- AMRRIC

Study Tours

Several study tours were carried out to understand the feasibility of innovative projects for the West Daly Region. The tours allow Councillors to observe developments and initiatives in other communities to investigate and ascertain what initiatives could further enhance their community.

Santa Theresa – Waste Management and the Dirty Worm Program

Katherine - Food Ladder

Minyerri – Waterpark

Minyerri waterpark project was observed as an initiative that could be modified for the West Daly region due to its health benefits. The aging pool at Wadeye and the maintenance costs compared to the old and ongoing expensive repairs and maintenance required to the Wadeye pool.

Highlights

- 80% of Council staff are Indigenous
- Reduced staff churn from 46% (2016-17) to 37% (2018-19)
- Introduced Council's Study Tours to other Councils including infrastructure
- Sims Metal project has collected approximately 60 cars
- Raise awareness of the region's disadvantage as reflected by 2016 Census results



Objectives	Strategies	Progress
1.1 Promote local Aboriginal employment	Maintain a high percentage of local Aboriginal staff	80% of Council 157 staff are Indigenous.
	Waste Management and Night Patrol programs are 100% Indigenous staffed	Waste Management and Night Patrol programs are 100% Indigenous staffed
	Engage with stakeholder organisations to identify entry level candidates	Council continue to work with TDC for CDP recruitment opportunities in the region
	Support local Aboriginal employment through Council's policies and practices	Implemented new Enterprise Agreement including performance assessments
		Updated Work Health and Safety framework and training
		Reduced staff churn from 46% (2017-18) to 37% (2018-19)
1.2 Partner with local stakeholder organisations	Engage with local stakeholder organisations to identify regional development opportunities	Council collaborated in areas such as regional waste management, regional roads management, regional animal management, financial management and processing, and encouraged local jobs as much as possible through Council and contracted works
	Sub-contract local stakeholder organisations for service delivery if in Council's best interests	Collaborated in Waste Management and Roads Management (Big Rivers), Animal Management (AMRRIC, Rangers) and processing (CouncilBiz)
	Improve relationships with community and homelands residents through local stakeholder organisations	Aged care – monthly Interagency meetings – monthly Homelands – regularly

Objectives

1.3 Support local economic development

Strategies

Coordinate and deliver services and infrastructure that support economic development

Engage with government and private sector organisations to identify economic development opportunities

Increase awareness of West Daly region as the most disadvantaged in the NT and second most disadvantaged in Australia

Indicators

Assisted Local Decision Making statement of agreement with NT Government

Study Tours with other regional councils and services collaboration

Raise awareness of Indigenous disadvantage (LGANT, Governments, Grants, Regional Plan, Annual Report)



GOAL 2. SERVICING OUR RESIDENTS

Goal 2. Servicing Our Residents

- 2.1 Improve service delivery standards
- 2.2 Develop community infrastructure
- 2.3 Lead community and cultural events

Council established a refined service delivery for 2018-19 to enable the requirements of the communities and homelands to be met. Through developing focus on the core services, Council have been able to provide proactive delivery in several areas across departments including municipal services, council engagement areas, administration services and to the homelands.

Council is in a continuous improvement cycle and periodically looking to improve service delivery. One of the notable initiatives has been councillors accompanying staff when visiting the Homelands residents. Aged Care services have continued the accreditation status and provided cultural activities in and outside the facilities.



Service delivery is frequently challenged through vandalism of infrastructure and assets, community unrest and seasonal weather. Roads continue to be a focus with access to Homelands restricted if not impassable in the wet season.

The successful participation of the community clean-up in Wadeye on June 1, Nganmariyanga on 20 June and Peppimenarti on 21 June saw an amazing day within everyone in the communities involved. Special thanks to the Health Clinic for judging the tidiest house, the school for being part of the clean-up and judging the winners for most garbage collected by students. The project was fully funded by NIAA, Prime Minister and Cabinet (PM&C). Everyone enjoyed the delicious BBQ and the end of day after a big day of beautifying their community.

Aged care continues to provide the successful weekly BBQ's and have introduced several cultural events in-house and externally, with a popular excursion to the beach for cultural cooking.

Community Bus

The Council received funding from Department of the Chief Minister to purchase and operate a community bus over a three year period (2014). The bus service in Wadeye continues to enables families to get children to school and people to work.

The 2016 Census reported that 46% of people walked to work, as personal transport is limited. With the introduction of a community bus 1,500 people use the service per week (average). It is proposed 30 employees access the bus and around 30 families use the bus each morning to get children to school.

Several of the houses are a distance from facilities with 41 houses at Bottom Camp, 45 houses at Manphatphe and 42 houses at Nilinh mostly attracted to the service. Manthathphe is 6kms to Wadeye and Nilinh to Perdjert Street is 2.3kms.

Highlights

- Council refreshed its Policy Manual in 2019 for a set of 72 policies
- Community Patrol vehicles upgraded to passenger friendly buses
- \$ 1.05million funding for new waste facilities in Wadeye and Peppimenarti
- Growth of annual clean-up days
- Aged Care cultural events including monthly BBQ's
- 24 hours response time to urgent requests at Homelands
- Aged care accreditations
 - o CHSP Accreditation pass 100% – October 2018
 - o NATSI Accreditation met 8.5 out of 9 Mets – October 2018
 - o CHSP Accreditation passed 100% – May 2019
 - o NATSI Accreditation met 7.5 out of 9 – May 2019
- Central relocation of library service with free WiFi and shaded outdoor seating

Objectives	Strategies	Indicators
2.1 Improve service delivery standards	Services and infrastructure delivered are in line with community and homelands residents' priorities	Council have been able to provide proactive delivery in several areas across departments including municipal services, council engagement areas, administration services and homelands
	Develop a framework for Council service standard levels	Council refreshed its Policy Manual in 2019 to incorporated sensitivity towards traditional culture, community and Homelands.
	Engage with other Councils around service delivery methods, plant and equipment and innovative approaches	Aged care accreditations
2.2 Develop community infrastructure	Engage with community and homelands residents around infrastructure priorities	Road infrastructure program (R2R) Speed reduction devices installed in all three communities
	Engage with stakeholder organisations to collaborate on co-funding and co-delivery of community infrastructure projects	Other successful grant programs resulted in a new grader, loader and tip truck, recycling bins, BBQs, and homelands upgrades such as mobile phone boosters.



Objectives	Strategies	Indicators
2.2 Develop community infrastructure - continued	Investigate energy efficient technologies for infrastructure projects	Solar power generators, solar water bores and solar and LED lights used as standard where possible
2.3 Lead community and cultural events	Engage across communities to identify and coordinate community and cultural events	Aged Care events – Weekly BBQ’s and Cultural days Clean-up Day Australia Day events
	Council supports providing direct and in-direct assistance for community and cultural events	Several events are managed by council staff and funded through grants and/or co-contributions
	Local Authorities support providing direct and in-direct assistance for community and cultural events	LA have erected a Community notice board in Peppimenarti to notify of community events and activities
		These events will be discussed at either Local Authority meetings or Council meetings held monthly within all three communities
		Monthly interagency meetings in Wadeye and meetings with each community clinic and other stakeholders within all three communities
	Develop a central information and coordination resources for funerals	Funerals planning and support tasks are coordinated and delegated across organisations and planning discussed at Local Authority meetings

NIGHT PATROL

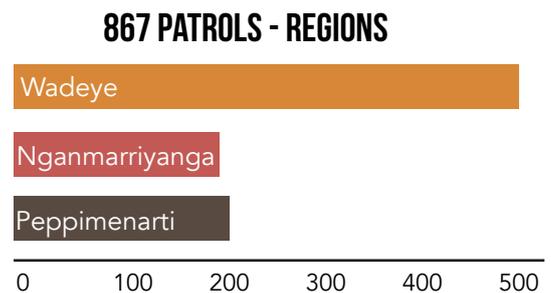
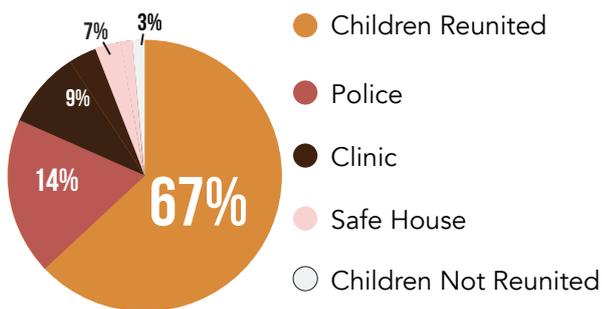
Community patrols increase community safety and can assist in reducing crime rates and increase social wellness levels. West Daly Regional Council Night Patrol team is 100% Indigenous staff and carried out 867 patrols in Wadeye, Nganmariyanga and Peppimenarti.

Along with the support of other service providers, the night patrol team acts to prevent the community from harm and discourage and/or intervene in disorderly behaviour. 17,632 community members were offered assistance through the program in 2018-19.

19% of the annual assistance was delivered in February 2019 with three times more people requiring the Night Patrol services than some other months with 3,303 people needing support.



96% of patrols are community assistance with the majority support delivered to children under 12. Additionally there are times when the patrols require more assistance through external providers or families, these include:



GOAL 3. ENGAGING OUR COMMUNITIES

Goal 3. Engaging Our Communities

- 3.1 Involve Local Authorities in decision making
- 3.2 Consult with communities and homelands
- 3.3 Engage with local and external stakeholders



During 2018-19, Local Authorities members fulfilled their required meetings and activated over 20 projects, such as playgrounds, shaded community seats, sports grounds upgrades, speed humps, bollards and solar lights. Co-designing solutions with Local Authorities and other relevant agencies enables Council to ensure the environment of the region is grown to promote social and mental wellbeing and community safety.

West Daly region continues to have high numbers of anti-social behaviour and are identified as the second disadvantaged region in Australia. The continued battle to provide services and provide staffing to enable delivery is a driver and at the forefront of stakeholder relationships.

Highlights

- Each Local Authority met the requirement of 4 meetings
- 24 projects delivered through the Local Authorities
- Maintained local network with services including NTPFES, Health, Education, Thamarrurr Youth, AFLNT and Community stores
- Community Patrol buses welcoming community members to engage their services with new service delivery
- Councillors travelling with staff to Homelands
- The community night patrol framework centres around consultation with local community members
- Engaged local associations through sub-contracts, joint projects and letters of support
- Supported relationships and regional coordination through Australian and NT Government agencies

Objectives	Strategies	Progress
3.1 Involve Local Authorities in decision making	<p>Facilitate Local Authorities input into local service delivery decisions</p> <p>Facilitate Local Authorities local priority projects</p>	<p>4 meetings held at each community</p> <p>24 projects created and delivered</p> <p>LA are provided Council reports to support the decision makings</p>
3.2 Consult communities and homelands	<p>Develop community beautification plans in consultation with residents</p> <p>Develop local infrastructure plans in consultation with communities and homelands residents</p> <p>Action a program for regular joint visits by Councillors and staff to communities and homelands</p>	<p>LA continue to recommend projects as the community have embraced the system and provide local feedback</p> <p>Solar power, road upgrades, new bores / water tanks and Telstra boosters.</p> <p>Councillors travel to Homelands regular with staff to deliver service</p> <p>Councillors increasing visits to Homelands opens further opportunities for feedback</p>
3.3 Engage local and external stakeholders	<p>Facilitate regional stakeholders meetings to discuss collaboration on community development and economic development</p> <p>Further develop collaborative relationships with government and non-government organisations</p>	<p>Three Regional Stakeholders meetings were held during 2018-19 and culminated in the signing of a Local Decision Making agreement in November 2018</p> <p>Council continue to encourage input and feedback from Homeland residents, service providers and government departments to assist with developing operational plans and goals which are included in the annual regional plan</p>



HOMELANDS

Council continues to conduct meetings with Homelands and have established scheduled visits that include Council members and Departmental staff. To strengthen communication, Homelands residents have been provided with direct contact to Council staff to provide valuable information regarding infrastructure and accessibility, that assist in the Homelands longevity and sustainability.

The meetings enable all stakeholders including the residents to discuss the needs and use of MES funding. Stakeholders include, Council, Northern Territory Government, Health, Thamurrurr Rangers and CDP. Homeland's residents and Council have initiated a collaborative approach to develop land management strategies with Thamurrurr Rangers. Several residents work on the Homelands Jobs Program with the Rangers.

Further funding is required to support beatification programs and roll out of technology across all Homelands. Road maintenance and access remain a challenge during wet season.

Highlights

- New ablution blocks installed at Fossil Head, Deleye and Mulingi
- Telstra Mobile Phone Boosters installed at Kuy, Merrepen and Perreder

WADEYE SERVICE CENTRE

Homeland	Location	No. of Houses	Municipal Essential Services	Housing Maintenance Services	Access Roads	Airstrips	Funded Housing
Fossil Head	53kms S	4	Yes	Yes	Graded	Yes not in use	4
Kuy	50kms NNE	4	Yes	Yes	Graded	No	4
Yederr (Redcliffe)	47kms NNE	1	Yes	Yes	Graded	Yes not in use	2
Old Mission	22kms N	4	Yes	Yes	Graded	No	4

NGANMARRIYANGA SERVICE CENTRE

Homeland	Location	No. of Houses	Municipal Essential Services	Housing Maintenance Services	Access Roads	Airstrips	Funded Housing
Wudapuli	25kms NNW	13	Yes	Yes	Graded	Yes not in use	4
Nama	25kms NNW	13	Yes	No	Graded	Yes	13
Merrepen	38kms W	6	Yes	Yes	Graded	Yes	6
Nemarluk	33Kms SW	6	Yes	Yes	Graded	Yes not in use	6

PEPPIMENARTI SERVICE CENTRE

Homeland	Location	No. of Houses	Municipal Essential Services	Housing Maintenance Services	Access Roads	Airstrips	Funded Housing
Deleye	64kms NNW	4	Yes	Yes	Graded	Yes	4
Uminyuluk	100Kms N	3	Yes	Yes	Graded	No	2
Mulingi	110Kms NW	2	Yes	Yes	Graded	Yes	2
Perrederr	160Kms N	4	Yes	Yes	Yes	Not in Use	4
Wudaduk	36km N	2	Yes	Yes	Graded	No	2

Homeland	Residents
Deleye	4
Fossil Head	8
Kuy	1
Merrepen	66
Mulingi	8
Nama	40
Nemarluk	23
Old Mission	10
Perrederr	4
Yederr (Redcliffe)	1
Uminyuluk	7
Wudaduk	6
Wudapuli	12



GOAL 4. STRENGTHENING OUR ORGANISATION

Goal 4. Strengthening Our Organisation

- 4.1 Develop Council's staff, assets and equipment
- 4.2 Support good governance and compliance
- 4.3 Encourage innovation, shared servicing and collaboration



A continued focus of strength across the organisation with implemented structures to strengthen governance, work management and performance. The incessant struggle with employment targets, 37% turnovers, an increase of 3% from 2017-18 highlighting the 63.3% disengagement levels of the region. With a young population of a median aged of 24 and 15.9% one parent families, attracting people to the types of work available is an ongoing challenge.

Focus of change across all sectors is required for the young population to drive empowerment and gain leadership in positive directions. This is not a simple solution or a quick fix.

Through strengthening the Local Authorities and proving grassroot improvements from the community is hoped to lift the levels and retention rates within Council employment.

Several reviews across all service models were executed to determine the training, support and assets required to deliver the projects. This included a full policy review, budget planning workshops, road planning workshops and strategic assessments of areas to enable efficient future performance and service delivery. An examination of the administrative systems through the 2019 compliance review resulted in 6 findings, a reduction of 33 since 2016, all of which have now been addressed.

Highlights

- 2019 Compliance Review resulted in 6 findings and all subsequently addressed
- 72 policies (new and refreshed) endorsed by Council and implemented
- New Risk Management Policy and Framework implemented
- Councillors improved governance skills including attendance at AICD course
- Local Decision Making agreement with NT Government
- Implemented new Enterprise Agreement including performance assessments
- \$3 million through grants programs for new projects and machinery
- Refined new format 2018-19 Regional Plan and Budget and Annual Report
- Commenced Budget planning workshops included Management Team
- Commenced Roads planning workshop included Councillors
- Undertook strategic assessment of Aged Care and commenced transition
- Increased income incl SPGs (for Dumps, Graders, Truck, Loader) and underspends (for CNP Mini Buses, Homelands)
- Promoted use of Video Conferencing across Management Team

Training

- Mental Health First Aid
- Senior First Aid
- Community Service Cert III
- 4WD training
- Basic computer training
- Business Cert I and II
- Aged Care with HK Training
- Aged Care monthly training with Bachelor Institute

Objectives	Strategies	Indicators
4.1 Develop Council's staff, assets and equipment	Develop staff capacity and capabilities through targeted internal and external training and development programs	Training delivered in several programs
	Review assets and equipment, update registers and action preventative maintenance schedule	Assets reviewed including valuations and use of rubbish compactors to determine suitability of rubbish trailers
	Replace ageing assets and equipment on a rolling basis and standardise fleet	New waste loader purchased Fleet standardized across all communities Replacement of Aged Care equipment
4.2 Support good governance and compliance	Commence review of Council Constitutional arrangements (electoral representation review)	Local Government boundary review complete
	Maintain effective compliance monitoring and be proactive in seeking advice	2019 Compliance Review resulted in 6 findings (2016 had 39) and all are addressed
	Review risk management framework	Health and Safety review commenced, ongoing risk management framework review.



Objectives

4.3 Encourage innovation, shared servicing and collaboration

Strategies

Develop a staff incentive program for innovative service delivery proposals

Explore further options for shared servicing and collaboration initiatives

Indicators

Employee of the month awards (x5) every month

Nominations are based on various achievements throughout the month, including attendance, work ethic, work consistency, work attitude and other achievements for Community Services

Collaborated in Waste Management, Roads Management (Big Rivers), Animal Management (AMRRIC, Rangers) and processing (CouncilBiz)



WEST DALY REGIONAL COUNCIL DISCLAIMER

No responsibility is implied or accepted by the West Daly Regional Council for any act, omission or statement or intimation contained in the document.

The West Daly Regional Council disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the West Daly Regional Council during the course of any meeting is not intended to be and is not taken as notice of approval from the West Daly Regional Council.

The West Daly Regional Council advises that anyone who has any application lodged with the West Daly Regional Council shall obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the West Daly Regional Council in respect of the application.

Shaun Hardy
Chief Executive Officer





West Daly Regional Council

ABN: 25 966 579 574

Annual Report

30 June 2019

West Daly Regional Council

Annual Report for the year ended 30 June 2019

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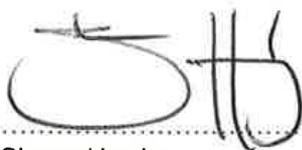
West Daly Regional Council

Annual Report for the year ended 30 June 2019

Chief executive officer certificate

I, Shaun Hardy, the Chief Executive Officer of West Daly Regional Council, certify that to the best of my knowledge, information and belief:

- (a) the financial statements have been properly drawn up in accordance with Australian Accounting Standards, the Local Government Act, and the Local Government (Accounting) Regulations so as to present fairly the financial position and performance of the Council as at 30 June 2019 and the results for the year then ended; and
- (b) the financial statements are in accordance with the accounting and other records of the Council.



Shaun Hardy
Chief Executive Officer
Darwin

Date: 30/10/19

Independent Auditor's Report to the members of West Daly Regional Council

Opinion

We have audited the accompanying financial report of West Daly Regional Council ("the Council"), which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows and for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Chief Executive Officer's certificate.

In our opinion, the financial report of West Daly Regional Council presents fairly, in all material respects, the Council's financial position as at 30 June 2019 and its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act* and the *Local Government (Accounting) Regulations*.

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 (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Other Information

Management 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 2019, 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 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.



Responsibilities of Management and Those Charged with Governance for the Financial Report

Management of the Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act* and the *Local Government (Accounting) Regulations*, and for such internal control as management determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the ability of the Council to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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 management.
- Conclude on the appropriateness of management'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.

Deloitte.

We communicate with management 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.

DELOITTE TOUCHE TOHMATSU



Cheryl Crase
Partner
Chartered Accountants
Darwin, 30 October 2019



West Daly Regional Council

Annual Report for the year ended 30 June 2019

Statement of profit or loss and other comprehensive income

	Note	Year ended 30 June 2019 \$	Year ended 30 June 2018 \$
Rates and annual charges	4	1,416,856	1,217,468
User charges and fees	4	1,143,922	1,038,928
Investment income	4	127,548	139,378
Grants and contributions	4	11,537,607	10,781,018
Other gains and losses	4	(42,951)	25,527
Employee benefits expenses	5	(5,514,911)	(4,923,668)
Material and contracts expenses	5	(1,826,425)	(3,426,845)
Other expenses	5	(5,927,188)	(5,607,701)
Surplus/(Deficit) for the year (before depreciation expense)		914,458	(755,895)
Depreciation expense	5	(1,828,933)	(1,924,190)
Deficit for the year		(914,475)	(2,680,085)
Other comprehensive income		-	-
Total comprehensive expense for the year		(914,475)	(2,680,085)

The accompanying notes form part of these financial statements

West Daly Regional Council

Annual Report for the year ended 30 June 2019

Statement of financial position

		Year ended 30 June 2019	Year ended 30 June 2018
	Note	\$	\$
Current assets			
Cash and cash equivalents	6	6,285,298	8,977,836
Trade and other receivables	7	261,165	270,386
Inventories	8	114,314	79,036
Other assets		6,225	5,433
Total current assets		6,667,002	9,332,691
Non-current assets			
Property, plant and equipment	9	14,039,355	14,813,662
Total non-current assets		14,039,355	14,813,662
Total assets		20,706,357	24,146,353
Current liabilities			
Trade and other payables	10	803,595	3,546,824
Grant liabilities	11	183,788	-
Provisions	12	344,398	317,979
Total current liabilities		1,331,781	3,864,803
Non-current liabilities			
Provisions	12	53,020	45,519
Total non-current liabilities		53,020	45,519
Total liabilities		1,384,801	3,910,322
Net assets		19,321,556	20,236,031
Equity			
Retained earnings	13	19,321,556	20,236,031
Total equity		19,321,556	20,236,031

The accompanying notes form part of these financial statements



West Daly Regional Council

Annual Report for the year ended 30 June 2019

Statement of working capital

		Year ended 30 June 2019	Year ended 30 June 2018
	Note	\$	\$
Current assets			
Cash and cash equivalents	6	6,285,298	8,977,836
Trade and other receivables	7	261,165	270,386
Inventories	8	114,314	79,036
Other assets		6,225	5,433
Total current assets		6,667,002	9,332,691
Current liabilities			
Trade and other payables	10	803,595	3,546,824
Grant liabilities	11	183,788	-
Provisions	12	344,398	317,979
Total current liabilities		1,331,781	3,864,803
Net current assets		5,335,221	5,467,888
Current ratio		5.01	2.41
Acid test ratio		4.92	2.39

The accompanying notes form part of these financial statements

West Daly Regional Council

Annual Report for the year ended 30 June 2019

Statement of changes in equity

	Retained Earnings	Total Equity
Note	\$	\$
Balance as at 1 July 2017	22,916,116	22,916,116
Deficit for the year	(2,680,085)	(2,680,085)
Total comprehensive expense for the year	(2,680,085)	(2,680,085)
Balance as at 30 June 2018	20,236,031	20,236,031
Balance as at 1 July 2018	20,236,031	20,236,031
Deficit for the year	(914,475)	(914,475)
Total comprehensive expense for the year	(914,475)	(914,475)
Balance as at 30 June 2019	19,321,556	19,321,556

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The accompanying notes form part of these financial statements



West Daly Regional Council

Annual Report for the year ended 30 June 2019

Statement of cash flows

	Year ended 30 June 2019	Year ended 30 June 2018
Note	\$	
Cash flows from operating activities		
Receipts from customers	2,569,207	2,146,793
Payments to suppliers and employees	(16,013,111)	(10,307,787)
Grants received	11,721,395	10,781,018
Grants repaid	-	(1,020,805)
Net cash flows generated/(used in) by operating activities	14(b) <u>(1,722,509)</u>	<u>1,599,219</u>
Cash flows from investing activities		
Interest received	127,548	139,378
Payments for property, plant and equipment	(1,292,884)	(642,269)
Proceeds from sale of property, plant and equipment	195,307	83,827
Net cash flows generated/(used in) investing activities	<u>(970,029)</u>	<u>(419,064)</u>
Net increase/(decrease) in cash and cash equivalents	(2,692,538)	1,180,155
Cash and cash equivalents at beginning of year	8,977,836	7,797,681
Cash and cash equivalents at end of year	14(a) <u>6,285,298</u>	<u>8,977,836</u>

The accompanying notes form part of these financial statements

Notes to the financial statements

1 General information

West Daly Regional Council ("the Council"/"WDRC") is a body corporate domiciled in Australia. The Council was in prospective operation from 23 April 2014 to 30 June 2014. It is for this period that the comparative figures have been recorded. On 1 July 2014, the Northern Territory Government mandated the creation of the Council to take effect by de-amalgamating the Victoria Daly Regional Council ("VDRC").

The Council was formed following a meeting of clan groups in the Wadeye, Peppimenarti and Nganmariyanga region, who wanted a stronger voice and greater control over the delivery of services in the Wadeye, Peppimenarti and Nganmariyanga region.

Registered office:

Lot 463, Perdjert Street
Wadeye NT 0822

Liaison office

Unit 1/70 Cavenagh Street
Darwin NT 0800

The Council has its main office located in Lot 463, Perdjert Street, Wadeye, with three other offices in Peppimenarti and Nganmariyanga and Darwin.

2 Application of new and revised Accounting Standards

2.1 Amendments to AASBs and the new Interpretation that are mandatorily effective for the current year

In the current year, the Council has applied AASB 9 Financial Instruments (as revised in July 2014) and the related consequential amendments to other AASB Standards that are effective for an annual period that begins on or after 1 July 2018. The transition provisions of AASB 9 allow an entity not to restate comparatives which the Council has adopted and hence not restated the comparative financial statements.

AASB 9 has introduced new requirements for the Council for :

- a) The classification and measurement of financial assets and financial liabilities,
- b) Impairment of financial assets, and

Details of these new requirements as well as their impact on the Council's financial statements are described below:

(a) Classification and measurement of financial assets

The date of initial application (i.e. the date on which the Council has assessed its existing financial assets and financial liabilities in terms of the requirements of AASB 9) is 1 July 2018. The Council has applied the requirements of AASB 9 to instruments that continue to be recognised as at 1 July 2018 and has not applied the requirements to instruments that have already been derecognised as at 1 July 2018. All recognised financial assets that are within the scope of AASB 9 are required to be measured subsequently at amortised cost or fair value on the basis of the Council's business model for managing the financial assets and the contractual cash flow characteristics of the financial assets.

The directors of the Council reviewed and assessed the Council's existing financial assets as at 1 July 2018 based on the facts and circumstances that existed at that date and concluded that the initial application of AASB 9 has had no impact on the Council's financial assets as regards their classification and measurement hence had no impact on the Council's financial position, profit or loss, other comprehensive income or total comprehensive income on initial application.

(b) Impairment of financial assets

In relation to the impairment of financial assets, AASB 9 requires an expected credit loss model as opposed to an incurred credit loss model under AASB 1AS 39. The expected credit loss model requires the Council to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit risk since initial recognition of the financial assets. In other words, it is no longer necessary for a credit event to have occurred before credit losses are recognised. The council has assessed that the impairment provision under AASB 9 on initial application at 1 July 2018 is same as the provision under AASB 139, hence no adjustment were required on initial application.

(c) Classification and measurement of financial liabilities

The application of IFRS 9 has had no impact on the classification and measurement of the Council's financial liabilities



Notes to the financial statements

2.2 Standard and interpretations in issue not yet adopted

At the date of authorisation of the financial report, the following Standards and Interpretations were in issue but not yet effective:

Standard/interpretation	Effective annual reporting periods beginning on or after	Expected to be initially applied in the financial year ending
AASB 15 Revenue from Contracts with Customers	1 January 2019	30 June 2020
AASB 1058 Income of Not-for-Profit Entities	1 January 2019	30 June 2020
AASB 2016-8 Amendments to Australian Accounting	1 January 2019	30 June 2020
AASB 2018-8 Amendments to Australian Accounting Standards – Right-of-Use Assets of Not-for-Profit Entities	1 January 2019	30 June 2020

AASB 1058 Income of Not-for-Profit Entities and AASB 15 Revenue from Contracts with Customers

AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. The new income recognition requirements shift the focus from a reciprocal/non-reciprocal basis to a basis of assessment that considers the enforceability of a contract and the specificity of performance obligations.

The core principle of the new income recognition requirements in AASB 1058 is when a 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.

An example of a 'related amount' is AASB 15 and in cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, income is recognised when (or as) the performance obligations are satisfied under AASB 15, as opposed to immediate income recognition under AASB 1058.

Under AASB 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when 'control' of the goods or services underlying the particular performance obligation is transferred to the customer. AASB 15 introduces a 5-step approach to revenue recognition, which is more prescriptive than AASB 118

General impact of application

The entity will apply the new income requirements to its main income streams, as listed below :

- Government grants

Government grants

The new income requirements state that in cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction should be accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied, as opposed to immediate income recognition under AASB 1058.

The entity has conducted a preliminary analysis of the government grant contracts and analysed the terms of each contract to determine whether the arrangement meets the enforceability and the 'sufficiently specific' criteria under AASB 1058. For those grant contracts that are not enforceable or the performance obligations are not sufficiently specific, this will result in immediate income recognition under AASB 1058. Income will be deferred under AASB 1058 otherwise and recognised when (or as) the performance obligations are satisfied.

Based on an analysis of the Entity's grant contracts as at 30 June 2019 on the basis of the facts and circumstances that exist at that date, the Entity notes that government grant revenue related to incomplete contracts amounts to \$726,663. Of this, approximately \$726,663 will be recognised as income upfront and approximately \$0 will be deferred and recognised as revenue as and when performance obligations are satisfied.

Leases at significantly below-market terms and conditions (peppercorn leases)

For NFP entities with leases that have significantly below-market terms and conditions principally to enable the entity to further its objectives (commonly known as concessionary leases or peppercorn leases), AASB 1058 and AASB 16 requires NFP entities to measure right-of-use assets at initial recognition at fair value per AASB 13, the lease liability per AASB 16 and the difference to be accounted as income upfront.

AASB 2018-8 Amendments to Australian Accounting Standards – Right-of-Use Assets of Not-for-Profit Entities provides a temporary option for NFP lessees to elect to measure a class (or classes) of right-of-use assets arising under 'concessionary leases' at initial recognition, at either fair value or cost. If an entity chooses the cost option, additional disclosures are required for each material 'concessionary / peppercorn lease' on the nature and terms and the entity's dependence on such leases.

Notes to the financial statements

3 Significant accounting policies

3.1 Financial reporting framework

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, the requirements of the Local Government Act 2008, the Local Government (Accounting) Regulations and other authoritative pronouncements of the Australian Accounting Standards Board (AASB). The Council is a not-for-profit entity for financial reporting purposes.

The financial statements were authorised for issue by the council on the 30 October 2019.

3.2 The Local Government Reporting Entity

The resources Council controls to carry on its functions have been included in the financial statements forming part of the report.

A summary of activities listing along with their contribution to the operating result is provided in the notes to the financial statements. In the process of reporting on the local government as a single unit, all transactions and balances between those activities (for example, loans and transfers between activities) have been eliminated.

3.3 Basis of preparation

The financial statements have been prepared on the basis of historical cost, except for certain properties and financial instruments that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair values of the consideration given in exchange for goods and services. All amounts are presented in Australian dollars, unless otherwise noted.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Council takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for measurements that have some similarities to fair value but are not fair value, such as net realisable value in AASB 102 'Inventories' or value in use in AASB 'Impairment of Assets'.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

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

3.4 Critical accounting judgments and key sources of estimation uncertainty

In the application of the accounting policies, management is required to make judgements, estimates and The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following are significant management judgements and estimates in applying the accounting policies of the Council that have the most significant effect on the financial statements.



Notes to the financial statements

3.4 Critical accounting judgments and key sources of estimation uncertainty (continued)

Employee entitlements

Management judgement is applied in determining the following key assumptions used in the calculation of long service leave at balance date:

- future increases in wages and salaries;
- future on cost rates; and
- experience of employee departures and period of service.

Useful Lives of Depreciable Assets

The Council estimates the useful lives of depreciable assets based on the period over which the assets are expected to be available for use. The estimated useful lives of property and equipment are reviewed periodically and are updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the assets.

Inventories

Management estimates the net realisable values of inventories, taking into account the most reliable evidence available at each reporting date.

Fair Value of Non-Financial Assets

Management uses valuation techniques to determine the fair value of non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the asset. Management bases its assumptions on observable data as far as possible but this is not always available. In that case management uses the best information available. Estimated fair values may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date (see Note 3g & 9).

3.5 Summary of significant accounting policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

(a) **Cash and cash equivalents**

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(b) **Employee benefits**

Short-term and long-term employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities recognised in respect of short-term employee benefits, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Liabilities recognised in respect of long term employee benefits are measured as the present value of the estimated future cash outflows to be made by the Council in respect of services provided by employees up to reporting date.

Termination benefit

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

(c) **Income tax**

The Council is tax exempt under Sec 50-25 of the Income Tax Assessment Act 1997, being a local governing body.

Notes to the financial statements

(d) *Financial instruments*

Financial assets and financial liabilities are recognised in the Council's statement of financial position when the Council becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

Financial assets

The Council classifies financial assets as subsequently measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss on the basis of both:

- (a) the council's business model for managing the financial assets and
- (b) the contractual cash flow characteristics of the financial asset.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period.

For financial assets other than purchased or originated credit-impaired financial assets (i.e. assets that are credit-impaired on initial recognition), the effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) excluding expected credit losses, through the expected life of the debt instrument, or, where appropriate, a shorter period, to the gross carrying amount of the debt instrument on initial recognition. For purchased or originated credit-impaired financial assets, a credit-adjusted effective interest rate is calculated by discounting the estimated future cash flows, including expected credit losses, to the amortised cost of the debt instrument on initial recognition.

Impairment of financial assets

The Council recognises a loss allowance for expected credit losses on investments in debt instruments that are measured at amortised cost or at FVTOCI, lease receivables, trade receivables and contract assets, as well as on financial guarantee contracts. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial instrument.

The Council always recognises lifetime ECL for trade receivables, contract assets and lease receivables. The expected credit losses on these financial assets are estimated using a provision matrix based on the Council's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate.

For all other financial instruments, the Council recognises lifetime ECL when there has been a significant increase in credit risk since initial recognition. However, if the credit risk on the financial instrument has not increased significantly since initial recognition, the Council measures the loss allowance for that financial instrument at an amount equal to 12-month ECL.

Derecognition of financial assets

The Council derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Council neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Council recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Council retains substantially all the risks and rewards of ownership of a transferred financial asset, the Council continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.



Notes to the financial statements

(d) *Financial instruments (continued)*

Financial liabilities and equity instruments

Financial liabilities

All financial liabilities are measured subsequently at amortised cost using the effective interest method or at FVTPL.

However, financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, and financial guarantee contracts issued by the Council, are measured in accordance with the specific accounting policies set out below. Other financial liabilities, including trade and other payables, are initially measured at fair value, net of transaction costs.

Derecognition of financial liabilities

The Council derecognises financial liabilities when, and only when, the Council's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

(e) *Goods and services tax*

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST),

i) where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or

ii) for receivables and payables which are recognised inclusive of GST

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(f) *Inventories*

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on the basis of first-in-first-out. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale. Costs of purchased inventory are determined after deducting rebates and discounts.

(g) *Property, plant and equipment*

Initial recognition of Property, Plant and Equipment

Property, plant and equipment is initially recognised at cost less accumulated depreciation and any impairment allowance. Cost initially includes expenditure that is directly attributable to the acquisition. Cost related to property, plant and equipment gifted, donated or granted to the Council or transferred to the Council from the constituent councils is the fair value of the asset, plus cost directly attributable to the acquisition.

Recognition occurs at such time as an item is physically located and identified as being under the control of the council by its management, thereby allowing its future economic benefit to flow to the Council.

The capitalisation threshold for the recognition of all non-current physical and intangible assets is \$5,000 (\$5,000 for 2018).

Notes to the financial statements

(g) Property, plant and equipment (continued)

Depreciation

Depreciation is recognised so as to write off the cost or valuation of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

The estimated useful lives used for each class of depreciable assets are:

Class of Fixed Asset	Useful life
Buildings, structures & site improvements	10 - 40 years
Infrastructure	5 - 40 years
Plant and equipment	3 - 10 years
Furniture & fittings & office equipment	4 - 20 years
Motor vehicles	4 - 6 years

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

Revaluations

Property, plant and equipment are measured at fair value, in accordance with AASB 116 Property, Plant and Equipment and AASB 13 Fair Value Measurement.

Following initial recognition at cost, property, plant and equipment are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted in sufficient frequency (from 3 to 5 years) to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the end of reporting date. The regularity of independent valuations depends upon the volatility of movements in market values of relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment upon appraisal is recognised in other comprehensive income and credited to the asset revaluation reserve in equity. To the extent that any revaluation decrease or impairment loss has previously been recognised in profit or loss, a revaluation increase is credited to profit or loss with the remaining part of the increase recognised in other comprehensive income.

Revaluation decrements are recognised upon appraisal or impairment testing, with the decrease being charged to other comprehensive income to the extent of any asset revaluation reserve in equity relating to this asset and any remaining decrease recognised in profit or loss. Any revaluation reserve remaining in equity on disposal of the asset is transferred to accumulated funds.

A revaluation of Plant & Equipment and Motor Vehicles of the Council as of 30 June 2019 was carried out by AssetVal Pty Ltd, a third party valuer approved by the Council. The valuation of the assets has been based on the market approach either using the direct comparison of income method. The valuation of the assets where market data was not available due to specific nature and utilisation of the asset, the replacement cost method has been used. Based on the valuation, the fair value of Plant & Equipment and motor vehicles is \$1,498,625 and \$1,084,771 respectively. The carrying value of plant & equipment and motor vehicles as at 30 June 2019 is \$982,878 and \$557,882 respectively. Also based on valuation, the fair value of building and Other Structure is \$11,542,212, the carrying value of Building and Other Structure as at 30 June 2019 is \$10,571,523. The management of the council did not choose to reflect the fair value of the plant & equipment, motor vehicles and building and other structure in the financial report. Had plant & equipment, motor vehicles and building and other structure been restated at fair value the net book value of Council's assets at 30 June 2019 would have been \$16,052,680.

Impairment

Property, plant and equipment were assessed for impairment at 30 June 2019. Where indications of impairment exists, the assets' recoverable amount is estimated and an impairment adjustments is made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less cost to sell and value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows and the asset would be replaced if the Council were deprived of the asset, value in use is taken to be its depreciated replacement cost.



Notes to the financial statements

(h) Leasing

The Council as lessor

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

The Council as lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

Under Section 19 of the Aboriginal Land Rights (Northern Territory) Act 1976, the Northern Land Council ("the Land Trust") and Daly River /Port Keats Aboriginal Land Trust of c/- the Northern Land Council (NLC) granted the Council a 12-year lease of the land in the WDRC region since council establishment, including buildings and other improvements. The lease requires the Council to pay annual lease payments for the term of the lease. It also grants the Council the right to use any other land vested in the Land Trust for access to the Land and normal use and enjoyment of the Land and any building upon it, including provision of any services.

The Land and the buildings and improvements were transferred to the Council during the de-amalgamation from VDRC on 1 July 2014.

(i) Provisions

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that the Council will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (where the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

(j) Revenue

Revenue is measured at the fair value of consideration received or receivable. Revenue is measured on major income categories as follows:

Rates

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

Uncollected amounts are recognised as receivables. A provision is recognised when full collection is no longer probable.

Grants, Donations and Other Contributions

Grants, donations and other contributions are recognised as revenues when the Council obtains control over, or the right to receive the assets, it is probable that future economic benefits comprising the asset will flow to the Council and the amount can be reliably measured. Control over granted and contributed assets is normally obtained upon their receipt and is valued at their fair value at the date of transfer. Grants received on the condition that specified services are delivered, or conditions are fulfilled, are considered reciprocal. Such grants are initially recognised as a liability and revenue is recognised as services are performed or conditions fulfilled. Revenue from non-reciprocal grants is recognised when received.

Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Council and the amount of revenue can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

(k) Economic dependence

During the year the Council received grants from the Northern Territory and Australian Governments and the future operation of the Council is dependant upon continued government funding.

West Daly Regional Council

Annual Report for the year ended 30 June 2019

Notes to the financial statements

	Year ended 30 June 2019	Year ended 30 June 2018
	\$	\$
4 Revenue		
An analysis of the Council's revenue for the year from continuing operations is as follows:		
Rates and Annual Charges:		
General charges	889,639	754,470
Waste management service	527,217	462,998
	1,416,856	1,217,468
User charges and fees:		
Property lease rental fees	201,377	167,455
Service fees	146,974	189,267
Contract fees	541,352	537,149
Other user charges	254,219	145,057
	1,143,922	1,038,928
Investment income:		
Interest income	127,548	139,378
	127,548	139,378
Grants and Contributions		
Operating grant - Australian Government	4,997,892	4,397,518
Operating grant - Northern Territory Government	3,561,076	4,612,896
Special purpose grant - Northern Territory Government	1,275,462	1,071,804
Capital grant - Australian Government	433,537	457,044
Capital grant - Northern Territory Government	1,225,841	-
Total Government Grants	11,493,808	10,539,262
Unexpended grant liability to be repaid (Note 12)	(183,788)	-
Contributions		
Contributions - other	227,587	241,756
Total Contributions	227,587	241,756
Total Grants and Contributions	11,537,607	10,781,018
Other Gain/(loss)		
Gain/(loss) on disposal of property, plant and equipment	(42,951)	25,527
	(42,951)	25,527



West Daly Regional Council
Annual Report for the year ended 30 June 2019

Notes to the financial statements

	Year ended 30 June 2019	Year ended 30 June 2018
	\$	\$
5 Expenses		
Depreciation and impairment losses:		
Depreciation of property, plant and equipment	1,828,933	1,924,190
	1,828,933	1,924,190
Employee benefit expenses		
Salaries and wages	4,356,496	3,887,516
Leave and other entitlements	441,892	311,725
Superannuation contributions	420,356	358,428
Workers compensation	65,964	77,123
Other staff costs	230,203	288,876
	5,514,911	4,923,668
Materials and contract expenses		
Contractors	1,215,569	3,086,048
Materials	226,269	231,280
Consultancy fees	384,587	109,517
	1,826,425	3,426,845
Other Expenses		
Outsourced Services	1,799,697	1,268,542
Chairman and Councilor payments	255,915	224,554
Communication technology expenses	490,292	427,645
Insurance	357,063	324,262
Utilities	264,623	323,947
Repairs and maintenance	1,103,544	833,383
Property Lease	286,286	333,993
Bad Debts	158,782	-
Grants Repaid	87,477	1,020,805
Other expenses	1,123,509	850,570
Total Other Expenses	5,927,188	5,607,701
6 Cash and cash equivalents		
Cash in bank and on hand	2,785,298	3,966,268
Cash in term deposits	3,500,000	5,011,568
	6,285,298	8,977,836
7 Trade and other receivables		
Trade receivables	401,014	243,910
Allowance for doubtful debts	(158,782)	-
	242,232	243,910
Accrued income	10,933	18,476
Bonds and security deposits	8,000	8,000
	261,165	270,386

Notes to the financial statements

	Year ended 30 June 2019	Year ended 30 June 2018
	\$	\$

7 Trade and other receivables (continued)

The average credit period on goods and services is 30 days. No interest is charged on trade receivables however, the relevant interest rate for the late payment of rates and charges is fixed in accordance with Section 162 of the Act at the rate of 10% per annum and is to be calculated on a daily basis.

The following table details Council's trade and other receivables exposure to credit risk (prior to collateral and other credit enhancements) with ageing analysis and impairment provided for thereon. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial instrument.

Ageing of receivables that are past due but not impaired

60 - 90 days	16,319	13,119
90 - 120 days	149,634	98,803
Total	165,953	111,922

Movement in the allowance for doubtful debts

Impaired losses recognised on receivables	(158,782)	-
Balance at the end of the year	(158,782)	-

Ageing of impaired receivables

0 - 30 days	25,832	-
30 - 60 days	330	-
60 - 90 days	10,539	-
120+ days	122,081	-
Total	158,782	-

8 Inventories

Stock on hand - Fuel, oil and workshop	114,314	79,036
	114,314	79,036

The cost of inventories recognised as an expense during the year in respect of continuing operations was \$264,961 (2018: \$166,685).

9 Property, plant and equipment

Carrying amounts of:

Buildings, structures and improvements	10,571,523	11,713,996
Infrastructure	1,559,578	1,781,408
Plant and equipment	982,878	469,918
Furniture, fittings and office equipment	1,286	9,946
Motor vehicles	557,882	649,860
Work In Progress	366,208	188,534
	14,039,355	14,813,662





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West Daly Regional Council

Annual Report for the year ended 30 June 2019

Notes to the financial statements

9 Property, plant and equipment (cont'd)

	Buildings, structures & site improvements at fair value	Infrastructure at fair value
Gross carrying amount		
Balance as 1 July 2018	16,143,729	3,377,270
Additions	33,730	-
Disposals	(111,488)	-
Transfer	-	-
Balance as at 30 June 2019	16,065,971	3,377,270
Accumulated depreciation		
Balance as 1 July 2018	(4,429,733)	(1,595,862)
Disposals	30,793	-
Depreciation	(1,095,508)	(221,830)
Balance as at 30 June 2019	(5,494,448)	(1,817,692)
Net book value		
As at 30 June 2018	11,713,996	1,781,408
As at 30 June 2019	10,571,523	1,559,578



Plant and equipment at fair value	Furniture and fittings & office Equipment at cost	Motor vehicles at fair value	Work in progress at Cost	Total
1,444,755	85,212	1,610,639	188,534	22,850,139
-	-	117,777	1,141,377	1,292,884
(196,861)	-	(249,135)	-	(557,484)
813,522	-	150,181	(963,703)	-
2,061,416	85,212	1,629,462	366,208	23,585,539
(974,837)	(75,266)	(960,779)	-	(8,036,477)
137,942	-	150,491	-	319,226
(241,643)	(8,660)	(261,292)	-	(1,828,933)
(1,078,538)	(83,926)	(1,071,580)	-	(9,546,184)
469,918	9,946	649,860	188,534	14,813,662
982,878	1,286	557,882	366,208	14,039,355

Notes to the financial statements

9 Property, plant and equipment (cont'd)

Fair value measurement of the Council's assets

The Council's freehold land and buildings are stated at their revalued amounts, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value measurements of the Council's property, plant and equipment as at 30 June 2019 were performed by AssetVal Pty Ltd, independent valuers not related to the Council. AssetVal are members of the Institute of Valuers of Australia, and they have appropriate qualifications and recent experience in the fair value measurement of properties in the relevant locations.

Council's property, plant and equipment have been valued utilising the Fair Value Approach. AASB 116 and 13 requires that the value of the Land be deducted from the Market Value of the property in its entirety to arrive at a figure which represents the added value of the Building and/or Buildings and Structures located on the Land.

Building situated on leased and licensed land and specialised Buildings and Buildings where there is limited market evidence have been valued utilised the Fair value Approach. Community Land cannot be traded in the open market and it therefore follows that any buildings and other Structures thereon should not be valued based on Market Value.

Impairment losses recognised in the year

Property, plant and equipment were assessed for impairment at 30 June 2019. Where indications of impairment exists, the assets' recoverable amount is estimated and an impairment adjustments is made if the asset's recoverable amount is less than its carrying amount.

No impairment losses have been recognised in the current year profit or loss. (2018: \$0). Further, from the valuation performed at 30 June 2019 for Plant & Equipment and Motor Vehicles there were no signs of impairment indicators.



West Daly Regional Council

Annual Report for the year ended 30 June 2019

Notes to the financial statements

	Year ended 30 June 2019	Year ended 30 June 2018
	\$	\$
10 Trade and other payables		
Trade payables	184,676	6,707
GST payable	-	50
Accrued expenses	615,518	3,539,764
Other payables	3,401	303
	803,595	3,546,824
Settlement of trade creditors is within payment terms of suppliers.		
11 Grant Liabilities		
Unexpended Grants to be Repaid	183,788	-
	183,788	-
12 Provisions		
Employee benefits (i)		
Current	344,398	317,979
Non Current	53,020	45,519
	397,418	363,498
(i) The provision for employee benefits represents annual leave, vested long service leave and time in lieu entitlements accrued by employees.		
13 Retained earnings		
Balance at beginning of the year	20,236,031	22,916,116
Deficit for the period	(914,475)	(2,680,085)
Balance at end of financial year	19,321,556	20,236,031

Notes to the financial statements

	Year ended 30 June 2019	Year ended 30 June 2018
	\$	\$

14 Statement of cash flows

(a) Reconciliation of cash and cash equivalents

For the purposes of the Statement of Cash Flows, cash includes cash on hand and in banks. Cash at the end of the financial year as shown in the cash flow statement is reconciled to the related items in the balance sheet as follows:

Cash in bank and on hand	6,285,298	8,977,836
Balance per Statement of Cash Flows	<u>6,285,298</u>	<u>8,977,836</u>

(b) Reconciliation of surplus from operating activities to net cash flows from operating activities

(Deficit)/Surplus for the year	(914,475)	(2,680,085)
Other gains and losses	42,952	(25,527)
Depreciation and impairment losses	1,828,933	1,924,190
Investment income	(127,548)	(139,378)
Decrease/(increase) in assets:		
Trade and other receivables	9,221	(109,603)
Inventories	(35,278)	(51,759)
Other assets	(793)	-
Increase/(decrease) in liabilities		
Trade and other payables	(2,743,229)	2,687,405
Provisions	33,920	(6,024)
Grant liabilities	183,788	-
Net cash used by operating activities	<u>(1,722,509)</u>	<u>1,599,219</u>

(c) Non-cash transactions

During the current year, the Council did not enter into any non-cash transactions (2018: \$0).



Notes to the financial statements

15 Financial Instruments

(a) Financial Risk Management Policies

The main risks West Daly Regional Council is exposed to through its financial instruments are credit risk, liquidity risk, market risk and interest rate risk.

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

(a) Risk Management Objectives

The Council has given the Chief Executive Officer (CEO) the power to invest funds of the Council. The Council's objective is to minimise financial risk by investing only in short term deposits with local banks. Monthly reports on investments are prepared and given out at council meetings.

(b) Credit Risk

Credit risk is the risk that the counterparty may fail to discharge an obligation to the Council. The Council is exposed to this risk for various financial instruments arising from receivables in the conduct of its operations. The Council minimises risk by only investing cash in government guaranteed financial institutions or one of Australia's big four banks.

The Council continuously monitors defaults of customers and believes that it does not have any significant credit risk exposure to any other counter party or group of counter parties as the Council actively manages credit risk by following up outstanding debtors.

The Council does not have a material credit risk exposure relating to term deposits and bank accounts held with the Commonwealth Bank of Australia.

The Council believes that it does not have any significant credit risk exposure to any other counter party or group of counter parties as the Council actively manages credit risk by following up outstanding debtors.

None of the Council's financial assets are secured by collateral or other credit enhancements. An ageing analysis of the Council's trade and other receivables is disclosed in Note 7.

(c) Liquidity Risk

Liquidity risk or funding risk is the risk that an entity will encounter difficulty in raising funds to meet commitments associated with financial instruments. Liquidity risk may also result from the inability to sell financial assets quickly at their fair values.

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.

The Council maintains cash and cash equivalents deemed sufficient to finance its operations. Excess cash are invested in short-term investments to achieve maximum returns.

West Daly Regional Council

Annual Report for the year ended 30 June 2019

Notes to the financial statements

15 Financial Instruments (continued)

The tables below summarise the maturity profile of the Council's financial assets held for liquidity purposes and financial liabilities based on remaining contractual undiscounted payments.

		30 June 2019		
	Notes	Within three months	>3 months <1 year	Total
Cash and cash equivalents	7	6,285,298	-	6,285,298
Trade and other receivables	8	256,285	4,880	261,165
Trade and other payables	11	(803,595)	-	(803,595)
		5,737,988	4,880	5,737,988

		30 June 2018		
	Notes	Within three months	>3 months <1 year	Total
Cash and cash equivalents	7	8,977,836	-	8,977,836
Trade and other receivables	8	270,386	-	270,386
Trade and other payables	11	(3,546,824)	-	(3,546,824)
		5,701,398	-	5,701,398

(d) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices.

The Council is exposed to market risk through its use of financial instruments and specifically to interest rate risks from its operating, investing and financing activities.

(e) Interest rate risk

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period, whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The Council is 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 no more than 90 days.

	Note	Year ended 30 June 2019	Year ended 30 June 2018
		\$	\$
Short term deposits	7	3,500,000	5,011,568

The Council has not entered into any loans or other financial commitments that present exposure to interest rate risk as at the end of reporting period. Credit cards are the only short term financial instrument used by the Council and balances are cleared at month end.



West Daly Regional Council

Annual Report for the year ended 30 June 2019

Notes to the financial statements

15 Financial Instruments (continued)

15 Financial Instruments (continued)

Interest earned on term deposits after they mature may be affected by changes in market interest rates. The following table represents the effect to the statement of profit or loss and other comprehensive income (and corresponding effect to the cash value in the statement of financial position) when the current market interest rate is varied by a 100 basis point is anticipated to be a reasonable estimate of the maximum movement in market interest rates in 2019.

	Year ended 2019	
	+ 100 basis points	- 100 basis points
Effect on statement of profit or loss and other comprehensive income	35,000	(35,000)

	Year ended 2018	
	+ 100 basis points	- 100 basis points
Effect on statement of profit or loss and other comprehensive income	50,116	(50,116)

16 Superannuation

The Council contributes in respect of its employees to an accredited superannuation fund. The Council contributes amounts to the scheme in accordance with the Superannuation Guarantee Charge Act 1992. Contributions to the fund accumulate in the fund to meet members' benefits as they accrue.

The amount of superannuation contributions made by the Council during the year ended 30 June 2019 was \$420,356 (2018: \$358,428).

17 Commitments for expenditure

	Year ended 30 June 2019	Year ended 30 June 2018
	\$	\$
<u>Capital commitments</u>		
Ablution Block Project	284,805	349,019
Beverage Container	618	-
Lighting Upgrade and Shaderails Installation	68,533	-
Mobile Booster System	1,232	1,232
Sewerage System	13,470	-
Softball Oval Irrigation	152,783	-
Solar Bore	6,585	-
Solar Power Station	19,559	27,609
Streetlights Upgrade	96,556	-
Tip Truck and 3000L Water Tank	-	84,320
Township Bus Service	21,077	79,352
Waste Management Facilities Upgrade	1,050,000	-
Water Tank	3,864	-
	1,719,082	541,532

West Daly Regional Council

Annual Report for the year ended 30 June 2019

Notes to the financial statements

17 Commitments for expenditure (continued)

	Year ended 30 June 2019	Year ended 30 June 2018
	\$	\$
<u>Operating grant - Australian Government</u>		
Community Patrol	13,289	-
Community Safety Projects	-	15,000
Father and Son Grant	2,536	-
Home and Community Care	-	56,078
<u>Operating grant - Northern Territory Government</u>		
Annual Clean Up	3,048	-
Homelands Extra Allowance	166,828	-
Homelands Jobs Funding	195,120	-
Local Authority Project Funding	711,062	547,848
Municipal and Essential Services Funding	80,640	-
NAIDOC	2,880	3,000
Outstations and Homelands - Housing Maintenance	94,588	-
Public Library Services	52,647	-
<u>Special purpose grant - Northern Territory Government</u>		
Strategic Local Government Infrastructure Fund	81,646	201,350
Animal Management Program Implementation	49,660	80,302
Total Grant commitments	1,453,944	903,578

18 Remuneration of auditors

Audit of the financial statements (current year)	48,825	46,725
All other services	15,590	11,300
	64,415	58,025

The auditor of the West Daly Regional Council is Deloitte Touche Tohmatsu.

19 Key management personnel compensation

Short-term employee benefits	1,014,767	524,569
Post-employment benefits	86,921	43,645
Termination benefits	7,833	23,973
	1,109,521	592,188

20 Events after the reporting period

There have been no subsequent events or circumstances occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of the entity, the results of those operations, or the state of affairs of the entity in future financial years.





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Notes to the Financial Statements

Appendix I Functions Reporting

(a) Revenues and expenses have been attached to the following functions/activities:

	GENERAL PUBLIC SERVICES		ECONOMIC AFFAIRS		ENVIRONMENTAL PROTECTION	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	2019 \$'000	2019 \$'000	2019 \$'000	2019 \$'000	2019 \$'000	2019 \$'000
OPERATING REVENUES						
Rates and Annual Charges	885,490	889,639	-	-	525,640	527,217
User Charges	175,752	170,158	766,008	933,878	-	3,018
Grants and Contributions	3,870,186	2,980,293	3,922,712	3,970,688	-	-
Other Current Income	143,868	127,548	-	-	-	-
Profit/Loss on Disposal of Property Plant and Equipment	80,736	5,227	-	(69,458)	-	15,418
Total	5,156,032	4,172,865	4,688,720	4,835,108	525,640	545,653
OPERATING EXPENSES						
Employees	2,077,794	1,926,166	1,779,136	1,718,706	14,688	16,953
Councilors	243,772	255,502	-	413	-	-
Depreciation, Amortisation, Impairment	-	-	1,582,248	1,828,933	-	-
Materials and Contracts	1,341,422	356,279	3,123,932	1,296,389	90,636	76,482
Other Expenses	2,496,940	1,988,672	1,145,532	1,166,520	83,952	101,770
Allocation Transfers	(2,129,724)	1,726,481	(1,083,340)	(1,062,989)	72,360	72,360
Total	4,030,204	6,253,100	6,547,508	4,947,972	261,636	267,565
TOTALS	1,125,828	(2,080,235)	(1,858,788)	(112,864)	264,004	278,088



HOUSING & COMMUNITY AMENITIES		RECREATION, CULTURE & RELIGION		EDUCATION		SOCIAL PROTECTION		TOTAL	
BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
-	-	-	-	-	-	-	-	1,411,130	1,416,856
26,784	27,777	9,096	9,091	-	-	-	-	977,640	1,143,922
-	-	100,750	100,750	82,172	54,782	3,664,758	3,704,431	11,640,578	10,810,944
-	-	-	-	-	-	-	-	143,868	127,548
-	-	-	-	-	-	-	5,862	80,736	(42,951)
26,784	27,777	109,846	109,841	82,172	54,782	3,664,758	3,710,293	14,253,952	13,456,319
-	-	126,910	115,951	7,968	(2,864)	1,740,988	1,739,999	5,747,484	5,514,911
-	-	-	-	-	-	-	-	243,772	255,915
-	-	-	-	-	-	-	-	1,582,248	1,828,933
212,292	27,615	11,268	4,476	69,852	47,637	43,968	17,547	4,893,370	1,826,425
414,024	498,408	96,408	110,466	14,448	19,367	1,424,880	2,377,653	5,676,184	6,262,856
(1,612,550)	(1,611,350)	59,160	32,763	-	(57,984)	472,200	309,136	(4,221,894)	(591,583)
(986,234)	(1,085,327)	293,746	263,656	92,268	6,156	3,682,036	4,444,335	13,921,164	15,097,457
1,013,018	1,113,104	(183,900)	(153,815)	(10,096)	48,626	(17,278)	(734,042)	332,788	(1,641,138)

Notes to the Financial Statements

(b) Components of Functions

The activities relating to the Council functions reported in Note 4(a) are as follows:

General Public Services

Administrative, legislative and executive affairs, financial and fiscal affairs, general research and general services.

Economic Affairs

General economic and commercial affairs, construction and road maintenance.

Environmental Protection

Waste management, pollution reduction, protection of biodiversity and landscape and protection and remediation of soil, groundwater and surface water.

Housing and Community Amenities

Housing, housing and community development, water supply and street lighting.

Recreation, Culture and Religion

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

Education

Pre-primary education, subsidiary services to education and vocational training.

Social Protection

Outlays on day care services, family day care, occasional care and outside school hours care, aged services, shelter protection, drug and alcohol treatment programs.



