



West Daly Regional Council Annual Report 2015/2016



WEST DALY
Regional Council

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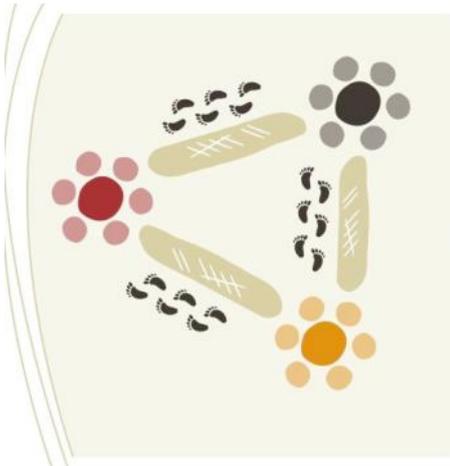
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Glenda Teede
Chief Executive Officer



Design by Annunciata Wilson from Peppimenarti.

The communities within the West Daly region are represented by the colours of their dance group. Peppimenart is red (Wangga), Palumpa 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.

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

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Community Profile

West Daly Regional Council covers 14,000 square kilometres and has a population of more than 3,000 throughout the communities of Wadeye (Port Keats), Peppimenarti (Peppi) and Palumpa.

Population

West Daly



3,698

Northern Territory



245,079

Australia



23,490,736

Economy

The average median wage:

West Daly \$27,575

Australia \$44,940



Source ABS 2013



1,906



1,792

55% are under the age of 24

14,420



People assisted with
Night Patrol Officer

4



Languages
Spoken

Top 3 Industries

- 1** Public Administration
- 2** Education and Training
- 3** Other Services

Workforce



56.4%



43.6%

Top 3 Occupations

- 1** Professionals
- 2** Labourers
- 3** Community and personal service

Financial Snapshot

West Daly Regional Council is in profit of \$1.08m before depreciation, with depreciation, West Daly Regional Council is in loss of \$1.3m and Depreciation is non-cash, non-funded expenses.

Operating Revenue
\$14,045,110

Rates
\$747,091

Grants and Contributions
\$12,278,368

Fees and Charges
\$934,719

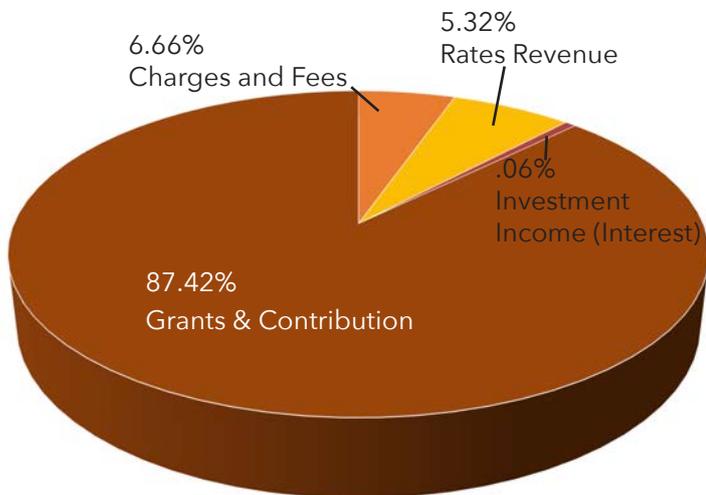
Investment Income
\$84,932

Employee Benefit Expenses
\$6,364,645

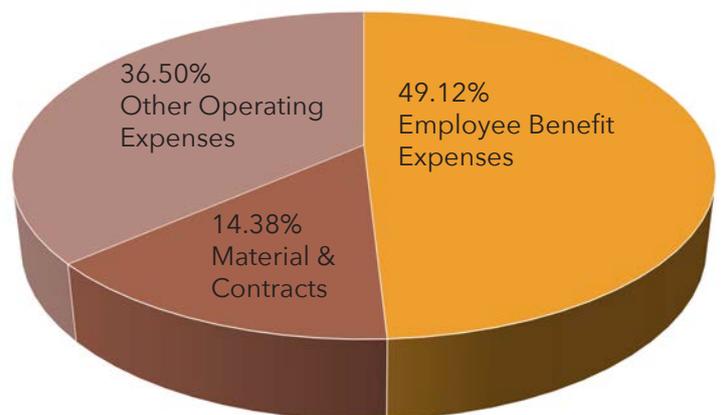
Material & Contracts
\$1,864,178

Other Operating Expenses - \$4,729,159

Total Income
\$14,045,110



Total Operating Expenses
\$12,957,982



Chief Executive Officer's Message

It has been a challenging year for the Region, delivering core services has been the major focus with the greatest test being skills shortages.

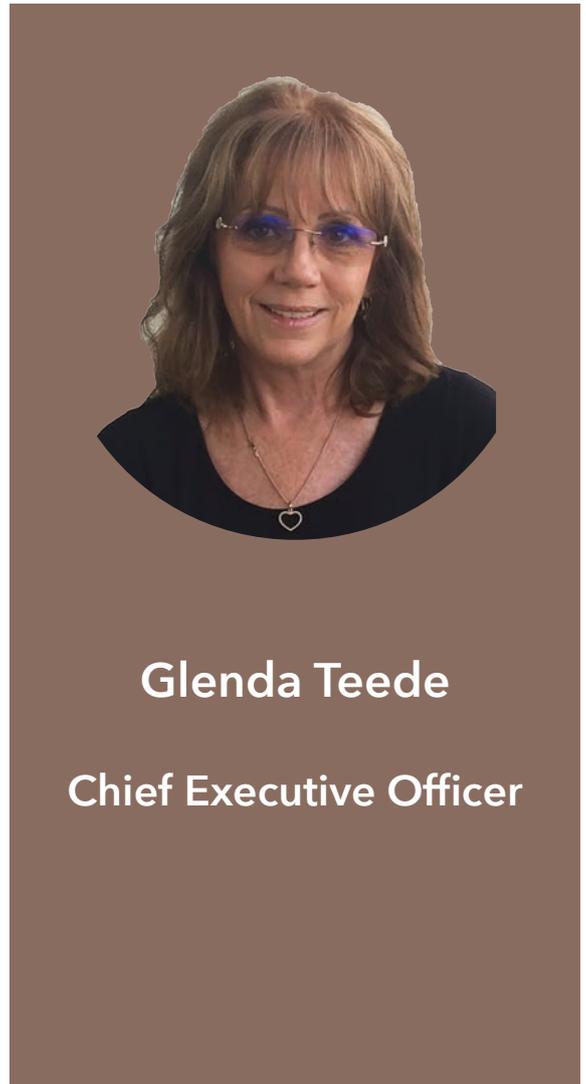
As a young Council the Strategic Plan was adopted under the principals of the greater region and its service delivery. West Daly Regional Council are delivering the essential service components, however suitable local candidates in the region are scarce to achieve the full performance indicators set out in the current Strategic Plan. The community is now in its second year, its' needs and direction have been identified for it to develop the region's future. The Strategic Plan requires an overhaul, funding is to be sourced to engage an external contractor in assisting the community and its employees to create an attainable future plan and budget.

The West Daly region has no private economic business, no mining, no tourism or private business opportunities that are long term sustainable. The career industry has remained the same for many generations, thus attracting little attention to the trades offered. With a young population and a large turn-over of senior management, jobs are not attractive. 17% of the working population are on Centrelink's Newstart Allowance and 26% of the communities working population have dependent children. These figures show the difficulties West Daly Regional Council has in finding a motivated workforce.

Our focus is to ensure financial sustainability, Council is in profit of \$1.08m before depreciation, with depreciation, Council is in loss of \$1.3m. Council is heavily dependent on funding, 87% of our total revenue is sourced from both the Territory and Commonwealth Governments.

A highlight for Council was the successful Community Activity Grant application for a new Wadeye community bus. A 30 seater Hino bus modified to suit remote community work was obtained to enable an intra-town bus service to commence in Wadeye.

The service has commenced and circulates around Wadeye during the day stopping at all major camps



Glenda Teede

Chief Executive Officer

and businesses. The service is providing full time employment for one local driver.

I am proud of the Elders and Community working with the staff to negotiate the Section 19 leases for all Council controlled buildings. After lengthy negotiations Council formally executed three long-term section 19 land rights leases in June 2016, for lots located in the communities of Wadeye, Palumpa and Peppimenarti.

I want to acknowledge the support that I have from the Mayor and elected members of Council as well as the local authority members.

Glenda Teede
Chief Executive Officer

Mayor's Message

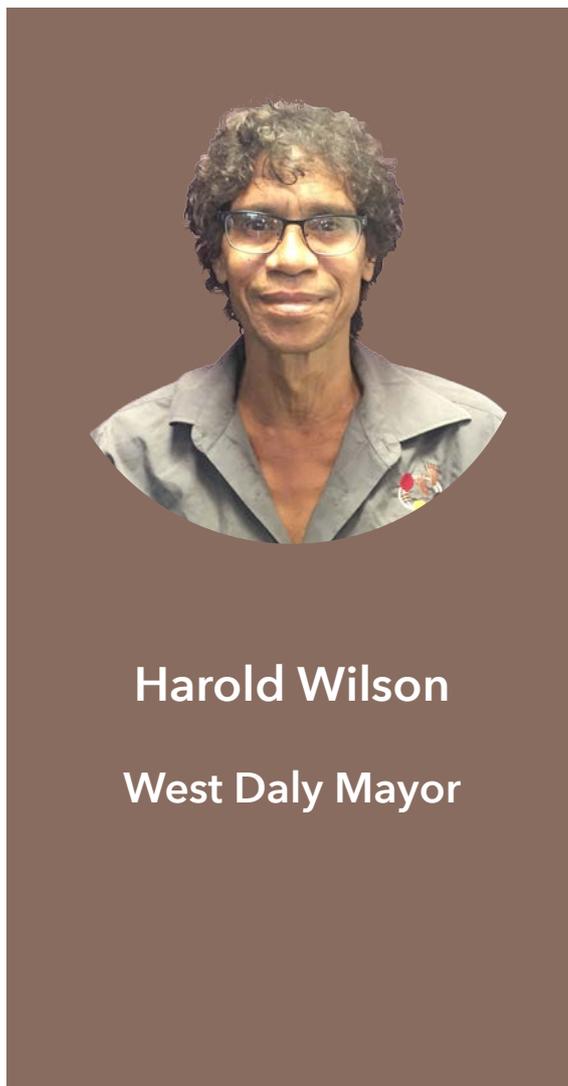
On behalf of my fellow Council members I am pleased to present to you the West Daly Regional Council Annual Report 2015 - 2016. We set some very high outcomes for the year and yes, we have struggled to achieve them but I am proud of what we have accomplished.

Our Sport and Recreational program continues to deliver its services to all three Communities and reaches out to the Homelands when able. This year AFL and Softball have been guiding our youth in development skills and taken them across the Territory to participate in these events. With a younger aged population, we need to focus on our youth and guide them to become strong future leaders. Sport teaches teamwork and social skills needed in the workforce. I hope to see many of our youth compete in the future and utilise these skills at work.

A strong Night Patrol team have continued their effort to deliver safety around our communities. The team deliver 15 daily night patrols across the three communities and 5 day patrols in Wadeye. Their services are a valuable part of our safety.

I will continue to work with my fellow elected members and pursue additional revenue streams to deliver the core services required for our communities. I acknowledge their support and commitment along with Chief Executive Officer, Glenda Teede for her enthusiasm in her role.

Harold Wilson
Mayor



Harold Wilson

West Daly Mayor

Our Vision and 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

Councillors



**Mayor
Harold Wilson**



**Councillor
Ralph Narburup
Palumpa**



**Deputy Mayor
Andrew Brown
Wadeye**



**Councillor
Leon Melpi
Wadeye
(Appointed 16th March 2016)**



**Councillor
Wally Minjn
Wadeye**



**Councillor
Mark Martin
Wadeye**

Councillor Tobias Nganbe held seat until 2nd December 2015,
Councillor Leon Melpi was successful at the By-Election.

Attendance

Elected Members	Ordinary Council Meeting	Special Council Meeting	Finance Committee Meeting
Harold Wilson	5	6	12
Andrew Brown	6	6	12
Wally Minjin	5	6	
Mark Martin	6	6	
Ralph Narburup	5	5	
Leon Melpi	2		
Tobias Nganbe		3	

Council allowances

Harold Wilson	\$93,810.57
Andrew Brown	\$32,348.32
Wally Minjin	\$18,244.18
Mark Martin	\$18,244.18
Ralph Narburup	\$18,244.18
Leon Melpi	\$4,956.91
Tobias Nganbe	\$8,330.36

Meetings

Finance

12

Ordinary

6

Special

6

Local Authorities

Local Authorities became a legal requirement for the West Daly Regional Council in 2013. They replace the previous Local Boards.

Each community has an elected Local Authority comprised of community members. These members will be familiar with community issues and concerns and are best placed to inform Council of any actions required to fix these issues. Local Authorities play a pivotal role in ensuring that their community is represented at Council. They have direct input into a range of Council business, including:

- Budgets for that community
- Appropriate projects
- Infrastructure requirements
- The spending of allocated Local Authority funding

Local Authorities must meet a minimum of four times a year to discuss a range of matters that impact on communities. They are an important 'voice' in keeping Council informed of the progress of our communities.

In the 2015-16 period Local Authorities have many notable achievements, including:

Wadeye Local Authority:

- Allocating \$5,000 to support the Wadeye festival
- Installing \$50,000 of solar lighting to improve safety
- \$50,000 to improve the sporting facilities in the community

Peppimenarti Local Authority:

- Street names for the community
- Installation of solar safety lights

Palumpa Local Authority:

- \$60 000 to improve the meeting facilities
- \$20 000 for solar lights in the community

Wadeye	Peppimenarti	Palumpa
Jeffery Pultchen	Nathon Wilson-Ahwon	Amy Narburup
Cyril Ninnal	Kayla Hodgson	Adrian Ariuu
Alphonsus Kungul	Annunciata Wilson	Roger Wododj
Anthony Dartinga	Rickiesha Hodgson	Lorraine Keringbo
Martin Mullumbuk	Malcolm Wilson	Sandra Jacky
Damien Tunmuck	Francis Miler	Anthony Namala
	Anthony Thomas	Karen Anglitchi (sam)
	Edward Kundu	Loretta Dairiyi
		Gordon Minjin
		Jack Wodidj
		Glen Barry
		Warren Wodidj

Wadeye
Meetings
2

Peppimenarti
Meetings
3

Palumpa
Meetings
2

Finance Committee

Harold Wilson	Mayor
Glenda Teede	Chief Executive Officer
Andrew Brown	Deputy Mayor
Ralph Narburup	Councillor
Ramesh Pudasaini	Senior Financial Consultant - CouncilBiz

Audit Committee

Russell Anderson	Independent member and Chair Person
Harold Wilson	Mayor
Glenda Teede	Chief Executive Officer
Wally Minjin	Councillor
Mark Martin	Councillor
Ramesh Pudasaini	Senior Financial Consultant - CouncilBiz

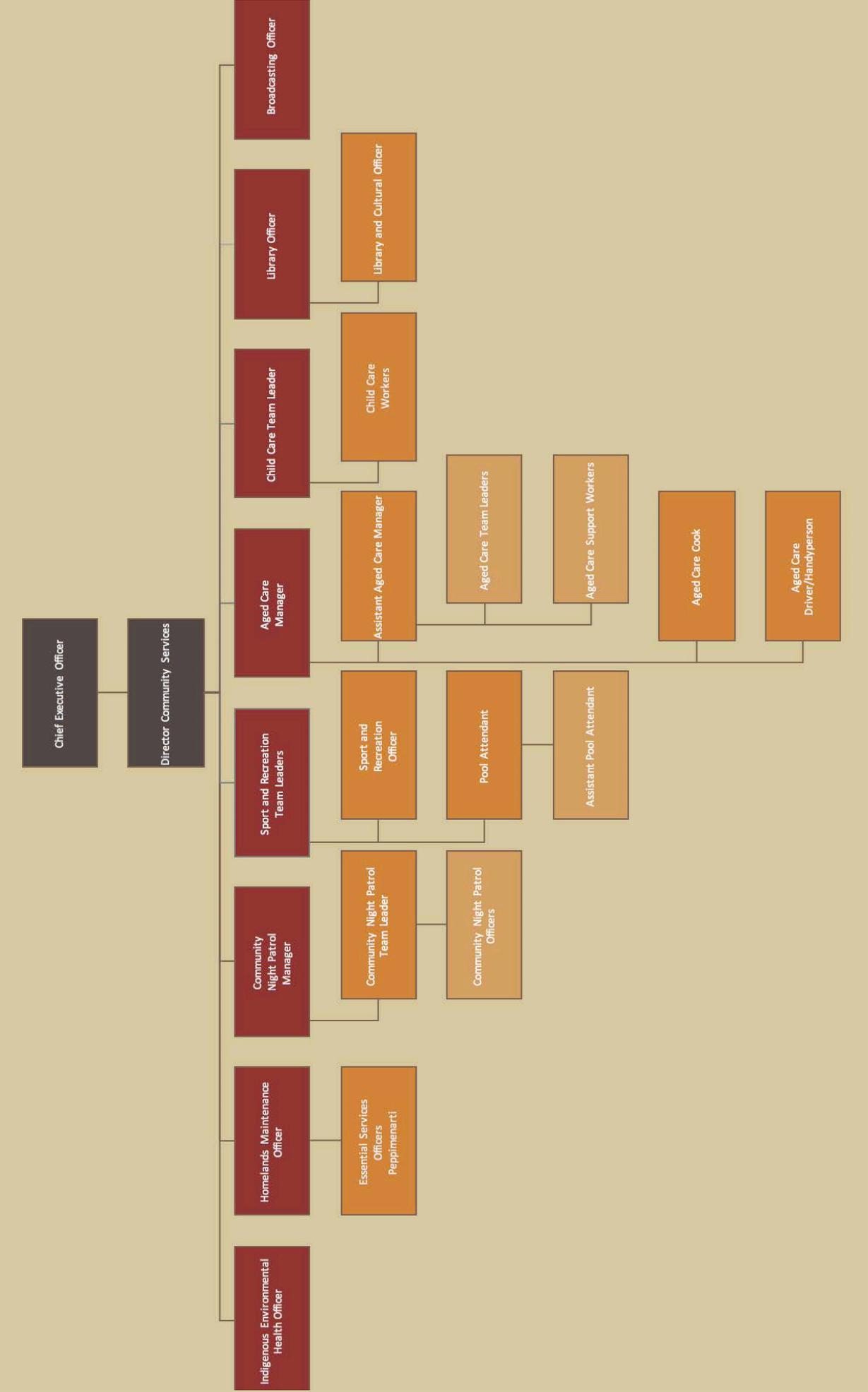
As part of its commitment to provide best-practice good governance for the organisation, Council has created the Audit Committee. The Committee is Council's mechanism for monitoring and overseeing the range of Council operational activities.

The Audit Committee's role is to identify and suggest appropriate actions to remediate risk-practices in the organisation. They are tasked with financial oversight, as well as auditing occupational health and safety aspects of day-to-day activities. Council

is accountable for its operational procedures to the Committee.

Committee members are chosen for their skills and experience in a range of fields, particularly finance and small business operation. Their independence from Council ensures they will act in the best interests of the organisation due to their impartiality. A nominated Councillor also sits on the committee.

Organisation Chart



Our Communities

Darwin Annex

The Darwin Annex is located in Parap close to the Darwin CBD and co-ordinates a range of services to ensure that communities have the infrastructure, programs and staffing they need to provide community members with the quality of service they expect.

The Chief Executive Officer is based between Wadeye and the Darwin Annex, but also spends time in the communities to ensure they are aware of each of the wards needs and is available for community members should they wish to speak to them. Darwin annex staff provides the 'back-office' operations that support the communities day-to-day activities.

Darwin Annex Core Functions	Description of Core Function
Administration	<ul style="list-style-type: none"> • Provide management of staff resources and administrative support for community operations
Human Resources	<ul style="list-style-type: none"> • Provide high level human resources advice and guidance to senior management regarding training, workers compensation, recruitment, policies, procedures and industrial relations advice. • Maintain Personnel Records
Finance	<ul style="list-style-type: none"> • The finance function has been contracted out to CouncilBIZ. They oversee and produce all financial reports for Council and Council's committees, including the Local Authorities. They monitor the financial management of the organisation • Accounts payable and receivable • Council's payroll requirements
Governance	<ul style="list-style-type: none"> • Council strives to provide open, responsive and accountable governance. Good governance underpins all Council decisions in the areas of strategic planning, financial management and community operations
Grants	<ul style="list-style-type: none"> • Monitors grants to ensure compliance with funding agreements • Prepares reports and acquittals for funded programs and project funding
Procurement	<ul style="list-style-type: none"> • All asset and operational procurement is co-ordinated from the Darwin Annex

Council operations are conducted from four locations, including a Regional Office in Darwin and Regional Service Centres in the communities of Wadeye, Palumpa and Peppimenarti.

The Chief Executive Officer position operates out of the Wadeye Regional Service Centre and Darwin. Several key staff are permanently based in Darwin. Other staff, including the Director of Community Services and the Director of Corporate services are based in Wadeye in order to be more accessible to community members and community-based staff.

WDRC is divided into three wards:

The wards and their principal communities are:

Thamarrurr / Pindi Pindi (Wadeye)

Tyemirri (Peppimenarti)

Nganmariyanga (Palumpa)

Homelands

Homelands play a significant role in Indigenous life, with outstations serving to enable the clans 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 approximately ten (10) homelands which Council is funded to provide housing repairs and maintenance and essential services for:

- Fossil Head
- Deleye
- Kuy
- Merrepen
- Mulingi
- Nama
- Namarluk
- Nganayi
- Uminyuluk
- Wudapuli

Council receives Municipal and Essential Services (MES) funding to provide maintenance and repair program for homelands. This program provides services such as:

- Airstrip maintenance
- Waste disposal
- Water and electrical repairs
- Sewage systems

Council's Housing Maintenance Program (HMP) delivers planned and emergency maintenance to all homeland houses.

The Homelands Extra Allowance (HEA) funding is additional funding that is paid per house that can be used for any repairs and maintenance work that is agreed between Council and the occupant of a homelands house.

The occupation of homelands and outstations varies due to a number of factors, especially the seasons. Over 2000 community members occupy houses at some point during the year, with a majority of those in the Wadeye area. Approximately 350 occupy homelands in the Palumpa area and 150 in Peppimenarti.



Peppimenarti

Tyemirri Ward

Peppimenarti is situated on Tom-Turner creek 320 kms west of Darwin. The smallest of Council's three communities - with a population of 190 (2011 Census) - it is 120 kms 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 community of Peppimenarti enjoys the convenience of a modern supermarket and all-weather airstrip. Council services include:

- Sports and recreation programs
- Swimming pool
- Crèche and child-care facilities

The Peppimenarti Store Indigenous Corporation runs the 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, or 'Peppi' as it is known, is located on Tom Turner Creek approximately 320km by road south west of Darwin

The community was established in approximately 1974

Language: Murrinh Patha, Ngan'gikurrunggurr, Kriol, English

Wadeye

Thamurrur/Pindi Pindi Ward

Wadeye (also known as Port Keats) is situated on the Western edge of the Daly River Region approximately 230 kms by air and 360 kms by road south-west of Darwin. It lies close to the Hyland Bay and the Moyle 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% 2011 Census). Several different languages are spoken, the predominate languages being Murrinh Patha and English.

Location: Approximately 420 kms 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.

Language: Murrinh Patha, English

Palumpa

Nganmarriyanga Ward

Nganmarriyanga (Palumpa) is an Indigenous community in the Daly River Region. It is located 131 kms west of the Daly River crossing along the Port Keats road and 45 kms east of Wadeye.

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

Although only 45 kms from Wadeye, the community of Palumpa is cut-off from both there and Darwin during the Wet Season. Aircraft are the only way of accessing and servicing Palumpa during this time.

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

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

Language: Ngan'gikurrunggurr, Kriol, Murrinh Patha, English



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 and Budget

Objectives, actions, outcomes, costs and targets

Annual Community Plan

- Community needs, priorities and
objectives

Annual Services Delivery Plan

- Targets, task, responsibility,
performance measures

Service
Delivery

Processes

Work
Plans

Policies

Annual Report

Performance measures

Goals and Priorities

GOAL 1: GOVERNANCE: Provide Good Governance, Leadership and Advocacy

- Allow greater community input into service provision via feedback from Local Authorities
- Increase efficiency and productivity through improved IT capabilities
- Establish effective oversight mechanisms (Audit Committee)
- Security of leasing arrangements over Council infrastructure and other sites

GOAL 2: ECONOMY: Promote Local Employment and Strong Regional Economy

- Develop capacity of Staff via training and development
- Provide meaningful employment opportunities
- Improve coordination with stakeholders

GOAL 3: SERVICES: Provide high quality services within financial resources

- Increase capabilities of Council to deliver services to the required standard
- Maintain effective working partnerships
- Increase capabilities of Council to effect legislative changes

GOAL 4: ASSETS: Maintain and develop Council's assets, natural resources and country

- Management and repairs and/or replacement of aged infrastructure and assets
- Implement improved waste management protocols
- Assessment and forward planning to improve internal community road networks
- Emergency Management Planning to minimise risk within the natural environment and liaise with appropriate Northern Territory Government agencies
- Maintain comprehensive asset registers and tracking systems

GOAL 5: COMMUNITY: Ensure Strong, Safe and Healthy Communities that Respect Culture, Heritage and Change

- Engage Local Authorities to provide guidance on cultural issues
- Implement measures to improve animal population and health
- Support community cultural events
- Support Emergency Response Capabilities
- Provide long-term sustainable sports and recreation plans

Goal 6: PARTNERSHIPS - Encourage internal and external Departments and stakeholders to work collaboratively with the Council and Community

- Maximise opportunities to establish and maintain partnerships with Government agencies and community stakeholders
- Valuing a collaborative approach as an effective and culturally appropriate method of achieving goals

Outcome 1.1 Effective and efficient management of Council business

West Daly strive to deliver key economic, social and environmental services to its communities. The Annual Regional plan shapes the main approach to the year ahead and focuses on the delivery of the best outcomes for the region and its people.

As a new Council the Strategic Plan was adopted under the principals of the greater region and its service delivery. West Daly Regional Council are delivering the core service components, however suitable local candidates in the region are scarce to achieve the full performance indicators set out in the current Strategic Plan. The community is now in its second year, its' needs and direction have been identified for it to develop the region's future. For this, the Strategic Plan requires an overhaul. Funding is to be sourced to engage an external contractor in assisting the community and its employees to create an attainable future plan and budget.

Outcome: 1.2 Implement WHS Program

Council engaged in the services of Latitude 12, who provide tailored managed business services to remote and regional Australia. Latitude 12 assisted Council with services in:

- work health and safety policies,
- procedures,
- planning,
- risk management
- risk register

Worksite compliance audit and assessments were carried out by Outback Safety who conducted a review of the work sites at Wadeye. All staff continue to take work, health and safety induction upon commencement of employment which is reiterated through regular tool box meetings.

Outcome 1.3 Implement Records Management System

Info Expert is the in house records management system which Council utilise. Council are in the process of training staff at the Darwin Annex, which will then flow onto the Regional Service Managers in the communities. Processes are reviewed through feedback from administration staff and best practices adhered.

Outcome 1.4: Review and reorganise capabilities of IT systems and working environment

Council were succesful in obtaining a Special Purpose Grant for \$117,049 to upgraded and replace office equipment and IT computers. Ergonomic chairs, workstations and alarms systems at Wadeye, Peppimenarti, Palumpa and Darwin offices were purchased. During this time, CouncilBiz carried out upgrades to their servers which in turn provided a more efficient service.

Outcome 1.5: Strengthen the governance capacity of elected members

Local Government Association of the Northern Territory (LGANT) provided governance training to elected members in 2015. LGANT's governance training is part of its Local Government Excellence Project, which is supported by the NT Department of Local Government and Community Services.

Good governance is about the processes for making and implementing decisions, assisting local government meet its legislative responsibilities and importantly provides an ethical basis for governance. Good governance leads to better decisions, better relationships and better local government.

Areas the training covered included:

- accountability
- transparency
- legislatively sound
- responsive
- equitable and inclusive
- participatory
- Business planning

Elected members voted for Councillors not to have personal iPads and the Mayor to have an iPad for Council business. Elected members have smartphones which gives them direct access to the Chief Executive Officer should any administration assistance be required. Council continue to provide administration support in areas of:

- Arranging Council meetings
- Preparation of council agendas, minutes and research finding
- Coordinating travel and accommodation
- Arranging training sessions

Elected members are given an allowance of \$3,636 each for training.

Outcome 1.6: Ensure the Local Authorities are operating effectively

Local Authorities replaced the previous Community Advisory Boards. Local Authority members are local community residents; they play a pivotal role in ensuring that their community is represented at Council. No formal meetings were conducted - however weekly and sometimes daily informal meetings were held with Local Authority members and community members. This can be recognised as the most efficient way to conduct community consultation.

LGANT attended each of the three local authority areas once and delivered training to local authority members. The training outlined the role of the Local Authority member, their position in the community, governance and financials.

Through community restraints not all planned meetings were achieved for the year nor were any surveys conducted. However informal meetings were held and members were present at many Council meetings. Council will encourage the Local Authority members to actively engage with their communities and develop a survey in the future.

Council seek to deliver effective governance at all meetings of Council and adhere to the Local Government Act including:

- Local Government Accounting Regulations
- Local Government Administration Regulations
- Local Government Electoral Regulations

Ongoing training needs are identified through individual development and group training, Local Authority members are encouraged to express their personal training requirements to the Chief Executive Officer for consideration.

Outcome 1.7: Resolve land tenure issues in relation to office and other facilities

West Daly Regional Council enlisted the services of HWL Ebsworth Lawyers to negotiate the Section 19 leases for all Council controlled buildings. After lengthy negotiations Council formally executed three long-term section 19 land rights leases in June 2016, over lots located in the communities of Wadeye, Palumpa and Peppimenarti. The other parties to the leases are Northern Land Council and the Daly River / Port Keats Aboriginal Land Trust.



Community Activity Grant - Bus project \$216,200

A successful funding application was able to provide a much needed new community bus for Wadeye. Council purchased a 30 seater Hino bus modified to suit remote community work. The service has commenced and circulates around Wadeye during the day stopping at all major camps.

Outcome 2.1: Provide opportunities for real training and job pathways in local government services

West Daly Regional Council resumed the operational management of Aged Care / HACC services in December 2015 at Wadeye. The Thamarrurr Aged Care service provides flexible care and residential care with 8 beds. A qualified professional registered nurse is available to ensure residents' comfort, health and safety is looked after - day and night. The centre employs 19 staff, of which 15 are Indigenous. The national ATSI flexible aged care program funding agreement does not set number of ATSI staff however West Daly continue to promote employment in the communities for local staff through the Remote Jobs and Community Program (RJCP).

Night Patrol services are performing well across the three communities, Wadeye, Peppimenarti and Palumpa. A manager is based at Wadeye who oversees the operations with 3 team leaders, one located in each community. They are assisted with the help of 14 patrol officers.

With fifty-five percent of West Daly population under the age of 24, Sport and Recreation is a popular program. Ten part-time staff deliver services across the region with 2 full-time managers overseeing the programs and staff training. Sport and Recreation staff continue to take part in informal training, with many visiting sports codes delivering community services in the region, AFL, Softball and Basketball being some. Council have met the funding staff agreement of 5 FTE of which 80% is Indigenous.

Charles Darwin University, HK Training and Batchelor Institute of Indigenous Tertiary Education deliver training services in the communities for First Aid, Bronze Medallion, Certificate II in Community Safety, Certificate III in Early Childhood Education and Care, Certificate III in Aged Care and Certificate III in Home and Community Care with many staff obtaining certificates or working towards completion.

Outcome 2.2: Continue to support and develop capabilities of Council staff.

The West Daly region has no private economic business, no mining, no tourism or private businesses opportunities that are long term sustainable. The career industry has remained the same for many generations, thus attracting little attention to the trades offered. With a young population and a large turn-over of senior management, jobs are not attractive. 17% of the working population are on Centrelink's Newstart Allowance and 26% of the communities working population have dependent children. These figures show the difficulties West Daly Regional Council has in finding a motivated workforce.

Although no specific audit or assessments plans were developed, Council continue to provide work across a large sector for local indigenous people and offer training programs for staff. These programs are identified through direct managers and requested through the Remote Service Managers, this is to ensure cost effective training programs are delivered to those staff committed to future employment and a willingness to learn. West Daly continues to encourage staff by offering training with a mindset as to not pressurise staff and is delivered mostly in the communities in sectors of Aged Care, Sport and Recreation and Night Patrol. Budget training plans have been identified for the future.

Training

PROGRAM	TRAINING	NUMBER OF STAFF
Aged Care	First Aid	ongoing
Aged Care	Certificate III Aged Care	2
Aged Care	Certificate III Home and Community Care	2
Childcare	Certificate III in Early Childhood Education and Care	3
Sport and Recreation	Bronze Medallion	1
Sport and Recreation	First Aid	ongoing
Night Patrol	Certificate II in Community Safety	7 complete 14 ongoing

Outcome 2.3: Work with other agencies to build capacity and participation towards employment pathways

Council continues to support external organisations through various activities. A partnership with Linkz delivered a Christmas holiday youth program for Wadeye, Peppimenarti and Palumpa for the six weeks' 2015 holiday season.

Peppimenarti Store Indigenous Corporation runs the supermarket at Peppimenarti. Council remain committed clients and offer support services to the corporation.

Palngun Wurnangat Association is an independently owned Indigenous women's organisation that assists local female artists to create traditional designs for textiles and manchester. A women's centre is a necessity in any community and Council will continue to support the services the T-House project provides.

Council continue the encouragement of Thamarrurr Development Corporation, who undertake a variety of commercial and government services in Wadeye. Council work with the Thamarrurr Rangers in fire and weed management plans at Wadeye.

AFLNT offer a Remote Regional Development Program which is run by an AFLNT development manager. They deliver coaching and umpiring programs in the region and work alongside the Sport and Recreation teams.

Council enlisted Howard Springs Veterinary Clinic who attended all three communities in November 2015 to deliver de-sexing and health check on dogs along with West Daly's Environmental Health Officer. The program was a success and Council will continue to utilise Veterinary programs to assist the Environmental Health Officer in their role.

Federal, state and local government agencies and private specialised companies are engaged frequently through many of the service delivery programs that Council deliver.

Outcome 3.1: Delivery of identified local needs through funding support or advocacy

Council continues to deliver services to all communities and support development opportunities on good governance and leadership consistent with Councils visions, values and goals. The regional plan is developed with the Elected Members and Local Authority Members based on the Strategic Plan to create programs and service required for the region.

Outcome 3.2: Delivery of sport and recreational programs that engage residents, support youth leadership and promote healthy lifestyles

Sport and Recreation continues to dominate the communities, with a young population, sport is a daily part of the community life. Women's softball attracts a large number of participation in the Territory, its popularity ranks up there with AFL for men. Tournaments were held in Darwin and attracted teams from Wadeye, Peppimenarti and Palumpa, who also hold their own competitions. A 16-week softball season with 8 teams participated in competitions in the communities with a grand final game. Combined representatives travelled to Darwin to participate in a Softball Tournament.

Outside of Darwin, AFL has the largest participation of teams. West Daly teams play across the region in Wadeye, Palumpa and Peppimenarti, it is one of the most popular team sports outside of the Darwin league. AFL NT representatives deliver skills training across the region.

Linkz, a volunteer organisation visited the three communities for six weeks during the 2015 Christmas holidays. Programs were delivered for all ages.

Daily sport and recreation programs are delivered across the three communities including visits to the Homelands. Basketball, Softball and AFL were the main participation activities over the year attracting youth of all ages. Girls basketball teams from Wadeye, Palumpa and Peppimenarti travelled to Batchelor to compete in a tournament.

Outcome 3.3: Provide Centrelink Agency Support at designated locations.

Council facilitate the provision of appropriate support services to Centrelink in Peppimenarti and Palumpa. Funding was provided to enable Centrelink customers to connect across remote communities in order to access Australian Government programs and services.

Outcome 3.4: Meet accreditation standards across Aged Care and Children's services.

West Daly Regional Council aim to improve the wellbeing of aged residents by delivering HACC services and home care support. The funded NATSIFACP program delivers meals on wheels and care services to Wadeye and Peppimenarti.

Council engaged the consulting services of HK Training for the Aged Care facilities at Wadeye and Peppimenarti. They deliver training for Certificate III in Aged Care and Certificate III in Home and Community care. Staff carry out compliance reviews and reporting with as per operating standards. The centre is at full capacity with all 8 bed fully occupied. Staff conduct regular home care visits to assist with cleaning and washing, welfare checks are provided during HACC services.

A number of organisations partnered with West Daly Regional Council to contribute the overall delivery of Aged Care services. These include: Health Clinics and Northern Territory Government health services.

Quality childcare and early learning services continue at Emu Point Creche with an average of 4 children attending the facilities daily. Children activities are delivered under the early education framework.

Grants and subsidies for Emu Point Creche were reduced by \$38,562, as previous years Council were unable to spend all grant monies allocated. This year the centre has a net deficit of \$9,080.

Outcome 3.5: Delivery of Outstation Repairs and Maintenance Program

Councils housing and maintenance program continues to deliver planned and emergency maintenance to all homelands. Planned repairs are carried out via the inspection schedule with emergency repairs delivered as required within the timeframe based on level of emergency and road access. Dwellings are inspected each visit with the inspection schedule updated based on outcomes.

All Homeland urgent repairs were responded to with repairs completed within the timeframe.

HOMELAND	RESIDENTS
Fossil Head	30
Deleye	2
Kuy	25
Merrepen	25
Mulingi	8
Nama	3
Nemarluk	20
Werntek Nganayi (Old Mission)	25
Uminyuluk	8
Wudapuli	15

Resident numbers can change significantly during ceremonies and during the wet season when roads become inaccessible and some families move into towns.

Outcome 3.6: Delivery of Outstation Municipal and Essential Services Program

Council receives Municipal and Essential Services (MES) funding to provide maintenance and repair programs for homelands. This program provides services such as:

- Airstrip maintenance
- Waste disposal
- Water and electrical repairs
- Sewage systems

Essential Services teams carry out inspections and access conditions of access roads, air strips and essential services equipment under the inspection schedule. Repairs are listed as per funding received and access restraints. Aerodrome Reporting Officers carry out runway inspections as per CASA legislation.

Housing Maintenance Program (HMP) funding delivers planned maintenance and urgent priority repairs to housing. All urgent repairs were completed across the 10 homelands in expected timeframe.

Outcome 3.7 Delivery of Broadcasting Services

Broadcasting services are provided in Peppimenarti and Palumpa. Top End Aboriginal Bush Broadcasting Association (TEABBA) provide ongoing support and training for the services with the networks able to be broadcast locally or through the TEABBA network, operating over 29 remote indigenous communities.

Six part-time staff occupy the BRACS offices delivering music across the local networks. Confidence to move up to the TEABBA channel is a work progress.

The BRACs team deliver 2 hours per day over 5 days of the week.

Outcome 3.8: Provision of Library facilities that support access to information and learning for all residents.

One Community member is employed to deliver services at the Wadeye knowledge Centre working 20 hours per week.

Another person is employed to Kanamkek-Yile Ngalla Museum for 15 hours per week.

Wadeye Knowledge Centre is open weekdays 8am - 12noon, currently Peppimenarti Knowledge Centre is closed due to white ants destroying the building.

The library has on average 10 to 50 daily users, who visit the centre to read and loan books, use the public computers and access the Remote Indigenous Public Internet Access (RIPIA) project and Our Story database, in conjunction Northern Territory Library. No current literacy programs are delivered.

West Daly Top Three Softball Teams at the Barunga Festival 2016



Women's teams from Wadeye, Peppimenarti and Palumpa travelled to Barunga Community for the 2016 Barunga Festival to compete in the NT Softball Tournament. The two-day tournament attracted 7 teams, up from 5 of the previous year. Each team played 4 games over the two days with Peppimenarti Bulldogs winning the competition followed by Palumpa Power in second and Wadeye Magic in third. Dakota Wilson for Peppimenarti was also crowned the Most Valuable Player for the tournament.

Strategy 4.1: Develop and review registers to support asset and infrastructure maintenance plans

Council follow the recently developed Northern Territory Government Community Asbestos Register. A retractable asset register records data for Wadeye. Council are working towards development of a register for Palumpa and Peppimenarti. There is currently no Infrastructure and equipment register developed at this stage.

Strategy 4.2: Develop and implement a scheduled maintenance program on all operational infrastructure

Council operate a repairs and maintenance system which is recorded by each department. A developed register is in the planning with asset training taking place in the Darwin Annex.

4.3: Repair and maintenance of Council staff housing and contractor/visitor accommodation

Vacate inspections were carried out on all staff housing for any staff leaving the community. Council are working towards introducing quarterly inspections.

Visitors and contractor's accommodation are inspected on every vacate with a check list recorded.

Strategy 4.4: Management of community/recreational spaces to support community activities

Director of Community Services worked with Remote Jobs Community Program (RJCP) to investigate landscaping and beautifications plans for community identified areas. This project was a joint commitment with Council purchasing signage and RJCP supplying the plants and vegetation. Various areas were targeted around the communities. An annual survey for community satisfaction was not deemed necessary.

Safety reviews were carried out and identified the urgent removal of some playground equipment. The equipment had been vandalized and caused an imminent danger to any person who used the equipment, all but one was removed.

Sport and Recreation continues to deliver its project and with no budget allocated for future scope of works no management plan for facilities was created. Short time future works will continue to be sourced through grant funding.

Strategy 4.5: Maintenance of Cemetery and associated records

No Cemetery management plan and zero complaints received. Council provide general mowing and whipper snipping for the cemetery. Palumpa cemetery recently received a new access road and fencing. Thamarrurr Development Corporation provide cemetery maintenance.

Strategy 4.6: Management of vehicles, plant and equipment

Vehicle registration is recorded through the Darwin Annex. Equipment maintenance is assessed on-site through the mechanic to keep vehicles and plant in a safe and roadworthy condition. Staff complete daily and weekly vehicle check sheets.

Strategy 4.7: Implement Weed Management program

The Works Team follow a management plan in conjunction with the Thamarrurr Rangers to carry out weed spraying at all three communities and Homelands.

Strategy 4.8: Implement Fire Break program

The burning program is managed in conjunction with the Thamarrurr Rangers. The program carries out weed spraying in the communities, including fire breaks, slashing and controlled burning.

Strategy 4.9: Ensure year road access to essential facilities such as airstrips and waste facilities

Roads are inspected and reported through the Civil Works team. An annual assessment is carried out to ascertain maintenance requirements for access. Grading is required several times per year to maintain access to the Homelands.

Strategy 4.10: Maintain airstrips to high standard

Aerodrome Reporting Officers (ARO) carry out airport runway inspections as per CASA requirements. Runway safety checklists record the ARO's inspections and any works are reported to the airlines through a Notice to Airmen (NOTAM) with a work order for repairs being logged with the relevant department. Firebreaks are maintained around airstrips as part of an existing program.

Strategy 4.11: Finalisation of the Big Rivers and Katherine Landfill Operating Manual

The Big Rivers and Katherine Landfill operating manual is complete and is the operating guide for West Daly Regional Council in waste management. Council continue to work with the Waste Management Working Group to improve outcomes and seek guidance. A visit to Peppimenarti in June was held to discuss the concern of water pooling in the landfill pit. Recommendations were made to Council that the site in its present state is not suitable to continue to accept landfill due to the proximity of the groundwater to the surface. It was recommended that a more suitable site be located, the current site redesigned as a transfer station. A site visit in June 2016 to the Palumpa Community Landfill identified recommendation highlighting a need to fence the compound.

Strategy 4.12: Implement charging at landfill

No fee for resident is required for landfill at any of the three sites. Service contractors and non-residents are required to pay for landfill at Wadeye, Peppimenarti and Palumpa, the schedule of fees was adopted in the budget. An education program has not been implemented to date.

Strategy 4.13: Improvements in waste collection services

New bins and larger bins were purchased for the trail bin stand project. The project was successful in keeping the dogs from knocking the bins over and reducing on-ground litter.

Strategy 4.14: Identification of future waste management needs

The community, Elders and Big River Landfill Committee are still in consultation regarding location for a new site.

Strategy 4.15: Investigate recycling program

Investigation commenced and the program is now under Thamarrurr Development Corporation.

Strategy 4.16: To improve roads within communities

An annual audit of roads is carried out under the Roads to Recovery Program. The program identifies roads requiring resealing or pot hole repairs. Funding is sourced through the program and works completed as per the assessment.

Strategy 4.17: Traffic Management Plan within the major communities

No traffic management or road safety signage plan has been developed. Funding is required to develop these plans.

Strategy 4.18: Develop a maintenance plan for all Council roads including roads servicing funded homelands

The Roads to Recovery Program identifies repairs that are needed to complete the works program within the funding agreement.

GOAL 5: COMMUNITY: Ensure Strong, Safe and Healthy Communities that Respect Culture, Heritage and Change.

Strategy 5.1: Promote community safety and harmony through the operation of an effective Community Night Patrol

Night Patrol provides service to the communities of Wadeye, Palumpa and Peppimenarti. A strong team of 18 officers with a Team Leader based in each of the communities is overseen by the Community Patrol Manager.

Community	Number of Patrols Per Week	Hours Patrol Operate	Number of Patrol Officers each Shift	Number of Patrol Officers Employed	Number of People Assisted
Wadeye Day Shift	5	10am - 6pm	4	4	7,882
Wadeye Night Shift	5	4pm - 12am	4	4	
Palumpa	5	4pm - 12am	3	3	4,747
Peppimenarti	5	4pm - 12am	3	3	1,791
WDRC Communities	5		14	14	14,420
	Clinic	Safehouse	Police		
Wadeye	81	64	71		
Palumpa	36	4	13		
Peppimenarti	13	11	12		
WDRC Communities	130	79	96		

Strategy 5.2 Work with other agencies to support Children and Youth Services

Council established a relationship with AFLNT when they introduced the Regional Development Managers to work along side the community and schools to deliver AFL skills and coaching clinics. Today Council continues to work with AFLNT through the Sport and Recreation program. Softball NT have been a big part of the community this year with teams from Wadeye, Peppimenarti and Palumpa all developing skills and travelling to play in tournaments at Barunga and Batchelor. A partnership with Linkz delivered a Christmas holiday youth program for Wadeye, Peppimenarti and Palumpa for the six weeks' 2015 holiday season.

Strategy 5.3: Work with other agencies to help protect the cultural heritage of the West Daly region

Kanamkek-Yile Ngalla Museum, in Wadeye continues to attract locals and visitors. The centre staff work in conjunction with the Northern Territory Library on the 'Our Story' database.

Strategy 5.4: Improved Environmental Health

No environmental health plan has been developed or any funding achieved to source external provider to develop a plan.

Strategy 5.5: Development and implementation of Animal Management Plan within the Environmental Health portfolio

One Environmental Health Officer is employed to work between the three communities of Wadeye, Peppimenarti and Palumpa. Council enlisted the services of Howard Springs Veterinary Clinic who attended all three communities in November 2015. The program, which has been delivered yearly works

under the guidance of the Environmental Health Officer to survey each community on animal welfare. The Bravecto trial program focuses on the health of the animals and treats for ticks and fleas. The program records house visits and number of dogs and offers de-sexing for all dogs and euthanasia for very sick animals.

The Environmental Health Officer can offer advice on other issues during these visits. These advertised animal visits are becoming more acceptable in the communities with families expecting the visits and asking questions. Peppimenarti Elders notified the Environmental Health Officer of an animal welfare case and the dog was euthanized in November 2015.

Strategy 5.6: Strengthen the capacity of Council to provide response and emergency relief services within the region

Regional Service Managers have regular informal and formal meetings with local and visiting police services. They continue to discuss better emergency management needs and hold meetings prior to the Cyclone Season to discuss facilities and contingency planning if such an emergency occurred. Night Patrol liaise with the NTPFES on a regular basis reporting any incidents to police and seeking guidance. Night Patrol assisted ninety-six people with direct police engagements and 79 people were assisted to the safehouses over the year.

Palngun Wurnangat Association manage the women's shelters.

Animal Management Plan





West Daly Regional Council Chief Executive Officer, Glenda Teede presents Florine Lantjin her training awards.

Florine Lantjin celebrated her graduation in March 2016 when she completed a Certificate III in Aged Care and a Certificate III in Home and Community Care.

Florine has worked in Aged Care at Wadeye for 15 years and has been a dedicated and valuable staff member. HK Training deliver training programs under funding from the Commonwealth Government through the Northern Territory Aboriginal & Torres Strait Islander Aged Care Training Project. Six weeks of the year, HK Training visit the community and have been doing this since 2011. Florine was able to complete her training with their help and is the first local Indigenous person at Wadeye to achieve this. She is such a role model for her fellow workers, her family and the whole community.

Strategy 6.1: Create and foster long-term economic and business development strategies

Council have an established partnership with Thamarrurr Development Corporation, contracts include weed and fire management programs in Wadeye. Thamarrurr Development Corporation hold the Remote Jobs Community Program Job (RJCP) service which Council advertise all local employment through.

Strategy 6.2: Form effective partnerships and co-ordinate activities with other service providers and agencies within the Region

Council continue to maximise opportunities to establish and maintain partnerships with other organisations based in the region;

- Office of the Prime Minister and Cabinet
- Thamarrurr Development Corporation
- Nganmariyanga Community Incorporated
- Peppimenarti Association Incorporated
- Palngun Wurnangat Association
- Peppimenarti Store Indigenous Corporation

Council utilise these services regularly through informal and formal communications means.

Strategy 6.3: Work with other agencies to support the provision of youth leadership opportunities

Youth Interagency meetings were held in February 2016. No funding has been sourced through Council for Youth Engagement activities.



West Daly Regional Council

ABN: 25 966 579 574

Annual Report

30 June 2016

West Daly Regional Council
Annual Report for the year ended 30 June 2016

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Chief executive officer certificate

I, Glenda Teede, 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 of the Council as at 30 June 2016 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.



.....
Glenda Teede
Chief Executive Officer
Darwin
Date: 31 October 2016

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

We have audited the accompanying financial report of West Daly Regional Council, which comprises the statement of financial position as at 30 June 2016, the statement of profit or loss and other comprehensive income, the statement of cash flows, statement of working capital and the statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Chief Executive Officer's certification of the Council as set out on pages 3 and 6 to 32.

Chief Executive Officer's Responsibility for the Financial Report

The Chief Executive Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Local Government Act and Local Government Accounting Regulations, and for such internal control as the Chief Executive Officer determines 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Chief Executive Officer, as well as evaluating the overall presentation of the financial report.

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

Basis for Qualified Opinion

Unexpended Grants

Included in the statement of financial position are unexpended grants liabilities with a balance of \$159,283 and grant commitments amounting to \$1,552,635 disclosed under Note 18 Commitments for Expenditure in the notes to the financial statements. We have been unable to obtain sufficient appropriate audit evidence to support the balance of unexpended grants as at 30 June 2016 or the amount for grant commitments disclosed in Note 18 because we were unable to obtain sufficient appropriate audit evidence to support the allocation of expenses, other than administrative expenses.

Allocation of Functions

Included in the notes to the financial statements, specifically Note 4 Functions, is a summary of the operating revenues and expenses attached to the relevant functions/activities. We have been unable to obtain sufficient appropriate audit evidence to support the Council's allocation of expenses to functions/activities.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the financial report of West Daly Regional Council gives a true and fair view of the Council's financial position as at 30 June 2016 and its financial performance for the year then ended in accordance with Australian Accounting Standards and the Local Government Act and the Local Government Accounting Regulations.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU

L C Girolamo
Partner
Chartered Accountants
Darwin, 31 October 2016

West Daly Regional Council
Annual Report for the year ended 30 June 2016

Statement of profit or loss and other comprehensive income

	Note	30 June 2016 \$	30 June 2015 \$
Rates and annual charges	5	747,091	719,697
User charges	5	934,719	913,730
Investment income	5	84,932	61,378
Grants and contributions	5	12,278,368	13,134,939
Other gains and losses	6	(16,509)	(18,150)
Employee benefits expenses	6	(6,364,645)	(5,212,056)
Material and contracts expenses	6	(1,864,178)	(2,547,076)
Other expenses	6	(4,712,650)	(2,749,203)
Surplus/(deficit) for the year (before depreciation expense)		<u>1,087,127</u>	<u>4,303,258</u>
Depreciation expense	6	(2,411,132)	(2,735,233)
Surplus/(deficit) for the year		<u>(1,324,004)</u>	<u>1,568,026</u>
Other comprehensive income		-	-
Total comprehensive income/(expense) for the year		<u>(1,324,004)</u>	<u>1,568,026</u>

The accompanying notes form part of these financial statements

West Daly Regional Council
Annual Report for the year ended 30 June 2016

Statement of financial position

	Note	30 June 2016 \$	30 June 2015 \$
Current assets			
Cash and cash equivalents	7	5,601,753	5,129,447
Trade and other receivables	8	36,569	208,951
Inventories	9	23,531	38,857
Other assets		9,696	-
Total current assets		<u>5,671,549</u>	<u>5,377,255</u>
Non-current assets			
Property, plant and equipment	10	23,845,160	25,261,685
Total non-current assets		<u>23,845,160</u>	<u>25,261,685</u>
Total assets		<u>29,516,709</u>	<u>30,638,940</u>
Current liabilities			
Trade and other payables	11	1,587,658	1,279,185
Grant liabilities	12	159,283	163,042
Provisions	13	293,983	371,751
Total current liabilities		<u>2,040,924</u>	<u>1,813,978</u>
Non-current liabilities			
Provisions	13	174,296	199,468
Total non-current liabilities		<u>174,296</u>	<u>199,468</u>
Total liabilities		<u>2,215,220</u>	<u>2,013,446</u>
Net assets		<u>27,301,489</u>	<u>28,625,494</u>
Equity			
Retained earnings	14	27,301,489	28,625,493
Total equity		<u>27,301,489</u>	<u>28,625,493</u>

The accompanying notes form part of these financial statements

West Daly Regional Council
Annual Report for the year ended 30 June 2016

Statement of working capital

	Note	30 June 2016 \$	30 June 2015 \$
Current assets			
Cash and cash equivalents	7	5,601,753	5,129,447
Trade and other receivables	8	36,569	208,951
Inventories	9	23,531	38,857
Other assets		9,696	-
Total current assets		5,671,549	5,377,255
Current liabilities			
Trade and other payables	11	1,587,658	1,279,185
Grant liabilities	12	159,283	163,042
Provisions	13	293,983	371,751
Total current liabilities		2,040,924	1,813,978
Net current assets		3,630,625	3,563,277
Current ratio		2.78	2.96
Acid test ratio		2.77	2.94

The accompanying notes form part of these financial statements

West Daly Regional Council
Annual Report for the year ended 30 June 2016

Statement of changes in equity

	Retained Earnings \$	Total \$
Balance as at 1 July 2014	42,157	42,157
Surplus/(deficit) for the year	1,568,026	1,568,026
Total comprehensive income/(expense) for the year	1,568,026	1,568,026
Transfer in of net assets from Victoria Daly Regional Council (Note 19)	27,015,310	27,015,310
Balance as at 30 June 2015	28,625,493	28,625,493
Balance as at 1 July 2015	28,625,493	28,625,493
Surplus/(deficit) for the year	(1,324,004)	(1,324,004)
Total comprehensive income/(expense) for the year	(1,324,004)	(1,324,004)
Balance as at 30 June 2016	27,301,489	27,301,489

The accompanying notes form part of these financial statements

West Daly Regional Council
Annual Report for the year ended 30 June 2016

Statement of cash flows

	Year ended 30 June 2016	Year ended 30 June 2015 \$
Cash flows from operating activities		
Receipts from customers	1,844,275	1,457,883
Payments to suppliers and employees	(12,720,615)	(8,739,389)
Grants received	12,274,609	12,297,983
Interest received	84,931	61,378
Net cash flows generated by operating activities	15(b) 1,483,200	5,077,855
Cash flows from investing activities		
Payments for property, plant and equipment	(1,016,349)	(1,264,401)
Proceeds from sale of property, plant and equipment	5,455	285,378
Net cash flows used in investing activities	(1,010,894)	(979,023)
Cash flows from financing activities	-	-
Net cash flows generated by financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	472,306	4,098,832
Cash and cash equivalents at beginning of year	5,129,447	1,030,615
Cash and cash equivalents at end of year	15(a) 5,601,753	5,129,447

The accompanying notes form part of these financial statements

Notes to the financial statements

1 General information

West Daly Regional Council ("the Council") 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.

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

The Council incorporates three (3) local government bodies:

1. Nganmariyanga Community Incorporated
2. Peppimenarti Association Incorporated
3. Thamarrurr Community Government Council

Registered office:	Principal place of business:
Lot 463, Perdjert Street Wadeye NT 0822	3/21 Parap Road Parap NT 0804

The Council has its main office located in Parap, NT.

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 adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB) that are relevant to its operations and effective for the current annual reporting period. The adoption of these new and revised Standards and Interpretations has resulted in no significant changes to the Council's accounting policies.

Standards affecting presentation and disclosure

AASB 2015-3 'Amendments to

Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality'

This amendment completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing that Standard to effectively be withdrawn. The application of the amendments does not have any material impact on the disclosures or on the amounts recognised in the Council's financial statements.

AASB 2015-4 'Amendments to Australian Accounting Standards – Financial Reporting Requirements for Australian Groups with a Foreign Parent

AASB 10 and AASB 128 in respect of the financial reporting requirements for Australian groups with a foreign parent. The amendments require that the ultimate Australian entity shall apply the equity method in accounting for interests in associates and joint ventures if either the entity or the group is a reporting entity, or both the entity and group are reporting entities. The application of these amendments does not have any impact on the disclosures in the Council's financial statements.

The application of these amendments does not have any material impact on the disclosures or the amounts recognised in the Council's financial statements.

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 9 'Financial Instruments', and the relevant amending standards	1 January 2018	30 June 2019
AASB 15 'Revenue from Contracts with Customers', AASB 2014-5 'Amendments to Australian Accounting Standards arising from AASB 15', AASB 2015-8 'Amendments to Australian Accounting Standards – Effective date of AASB 15', AASB 2016-3 'Amendments to Australian Accounting Standards – Clarifications to AASB 15'	1 January 2018	30 June 2019
AASB 16 'Leases'	1 January 2019	30 June 2020
AASB 2014-3 'Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations'	1 January 2016	30 June 2017
AASB 2014-4 'Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation'	1 January 2016	30 June 2017
AASB 2014-9 'Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements'	1 January 2016	30 June 2017
AASB 2014-10 'Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture', AASB 2015-10 'Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128'	1 January 2018	30 June 2019
AASB 2015-1 'Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012-2014 Cycle'	1 January 2016	30 June 2017
AASB 2015-2 'Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101'	1 January 2016	30 June 2017
AASB 2015-5 'Amendments to Australian Accounting Standards – Investment Entities: Applying the Consolidation Exception'	1 January 2016	30 June 2017
AASB 2016-1 'Amendments to Australian Accounting Standards – Recognition of Deferred Tax Assets for Unrealised Losses'	1 January 2017	30 June 2018
AASB 2016-2 'Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107'	1 January 2017	30 June 2018
AASB 2016-4 'Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities'	1 January 2017	30 June 2018
AASB 2016-5 'Amendments to Australian Accounting Standards – Classification and Measurement of Share-based Payment Transactions'	1 January 2018	30 June 2019
AGFS15 'Amendments to Australian Accounting Standards – Classifications of the Functions of Government'	1 July 2017	30 June 2018

The Council has not yet assessed the full impact of these amendments.

Notes to the financial statements

3 Significant accounting policies

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 Councillors on the 31 October 2016

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.

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.

Notes to the financial statements

Critical accounting judgments and key sources of estimation uncertainty

In the application of the accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

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.

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. The future realisation of these inventories may be affected by obsolescence that may reduce future selling prices.

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 10).

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.

Notes to the financial statements

(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.

(d) *Financial instruments*

Financial assets and financial liabilities are recognised 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

Financial assets are classified into the following specified categories: financial assets 'at fair value through profit or loss' (FVTPL), 'held-to-maturity' investments, 'available-for-sale' (AFS) financial assets and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

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. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees on points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL.

Notes to the financial statements

Loans and receivables

Trade receivables, loans, and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment. Interest income is recognised by applying the effective interest rate, except for short-term receivables when the effect of discounting is immaterial.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables where the carrying amount is reduced through the use of an allowance account. When a trade receivable is uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

Derecognition of financial assets

The Council derecognises a financial asset 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 party. 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.

Financial liabilities and equity instruments

Financial liabilities

The Council classifies its liabilities as other financial liabilities.

Other financial liabilities

Other financial liabilities, including trade and other payables, are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Derecognition of financial liabilities

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

Notes to the financial statements

(e) **Goods and services tax**

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

- 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.

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	10 - 40 years
Plant and equipment	4 - 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.

Notes to the financial statements

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.

A comprehensive revaluation of entire property, plant and equipment and of the Council as of 30 June 2014 was conducted by Maloney Field Services. Accordingly, the carrying amount of the assets (property, plant and equipment) after revaluation is the restated amount calculated by eliminating any accumulated depreciation as at revaluation date against the gross carrying amounts of the 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.

Impairment

Property, plant and equipment were assessed for impairment at 30 June 2015. 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.

(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.

Notes to the financial statements

(j) **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
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Notes to the Financial Statements

4 Functions

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

	GENERAL PUBLIC SERVICES		ECONOMIC AFFAIRS		ENVIRONMENTAL PROTECTION		HOUSING & COMMUNITY AMENITIES		RECREATION, CULTURE & RELIGION		EDUCATION		SOCIAL PROTECTION		TOTAL	
	BUDGET 2016 \$'000	ACTUAL 2016 \$'000	BUDGET 2016 \$'000	ACTUAL 2016 \$'000	BUDGET 2016 \$'000	ACTUAL 2016 \$'000	BUDGET 2016 \$'000	ACTUAL 2016 \$'000	BUDGET 2016 \$'000	ACTUAL 2016 \$'000	BUDGET 2016 \$'000	ACTUAL 2016 \$'000	BUDGET 2016 \$'000	ACTUAL 2016 \$'000	BUDGET 2016 \$'000	ACTUAL 2016 \$'000
OPERATING REVENUES																
Rates and Annual Charges	414,719	473,233	200,577	116,956	332,393	375,452	21,750	24,869	25,000	21,255	208,840	188,408	3,152,782	7,593	994,439	1,019,357
Grants and Subsidies	5,105,014	3,022,606	2,012,851	4,128,785	106,488	296,955	-	-	756,792	752,790	-	-	3,849,574	3,849,574	11,342,767	12,239,118
Other Current Income	12,500	32,875	708,236	702,382	18,500	9,997	-	-	1,500	2,129	-	-	6,000	1	746,736	747,384
Profit/Loss on Disposal of Property Plant and Equipment	-	5,455	-	3,636	-	-	-	-	-	-	-	-	-	-	-	-
Allocation Transfers	315,780	(929,019)	(195,000)	660,342	195,000	9,586	-	58,398	15,500	51,259	-	-	300,280	567,861	-	9,091
Total	5,848,013	2,605,149	2,725,664	5,612,102	652,381	691,990	21,750	83,267	767,792	827,433	208,840	188,408	2,858,502	4,425,029	13,083,942	14,433,376
OPERATING EXPENSES																
Employees	1,877,904	2,071,660	748,109	867,238	913,918	790,239	237,777	159,966	611,707	553,631	101,470	152,164	1,144,279	1,769,847	5,635,164	6,364,645
Councilors	283,352	243,537	-	-	-	-	-	-	-	-	-	-	-	-	283,352	243,537
Depreciation, Amortisation, Impairment	465,173	620,403	161,908	2,588,671	53,862	53,862	31,418	40,104	30,269	32,736	2,650	4,523	15,448	93,103	706,866	3,433,401
Other Expenses	1,817,758	1,997,331	1,717,027	1,802,367	361,848	254,034	266,598	283,742	273,001	222,311	104,720	64,518	1,717,608	1,091,494	6,258,560	5,715,797
Total	4,444,187	4,932,930	2,627,044	5,258,276	1,275,766	1,098,135	535,743	483,812	914,977	808,579	208,840	221,204	2,877,335	2,954,444	12,883,942	15,757,380
TOTALS	1,403,826	(2,327,782)	96,620	353,826	(623,385)	(406,145)	(514,043)	(400,546)	(147,185)	18,854	-	(32,796)	(18,833)	1,470,585	200,000	(1,324,004)

Notes to the Financial Statements

(b) Components of Functions

The activities relating to the Council functions reported in Note 3(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.

West Daly Regional Council
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Notes to the financial statements

	30 June 2016	30 June 2015
	\$	\$
5 Revenue		
An analysis of the Council's revenue for the year from continuing operations is as follows:		
Rates and Annual Charges:		
General charges	371,694	376,269
Waste management service	375,397	343,428
	747,091	719,697
User charges and fees:		
Property lease rental fees	98,190	138,325
Service fees	167,070	183,689
Contract fees	531,130	464,544
Other user charges	138,329	127,172
	934,719	913,730
Investment income:		
Interest income	84,932	61,378
	84,932	61,378
Grants and Contributions		
Operating grant - Australian Government	4,854,624	4,781,641
Operating grant - Northern Territory Government	5,088,267	5,713,841
Special purpose grant - Australian Government	-	123,000
Special purpose grant - Northern Territory Government	980,571	1,018,472
Capital grant - Australian Government	1,128,900	500,000
Capital grant - Northern Territory Government	-	1,154,000
Total Government Grants	12,052,362	13,290,954
Grant income - other	57,216	2,847
Unexpended grant liability carried forward (Note 12)	(20,892)	(163,042)
Total Grants	12,088,686	13,130,759
Contributions		
Contributions - other	189,682	4,180
Total Contributions	189,682	4,180
Total Grants and Contributions	12,278,368	13,134,939
6 Expenses		
Other gains and losses		
Gain/(loss) on disposal of property, plant and equipment	16,509	18,150
	16,509	18,150

West Daly Regional Council
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Notes to the financial statements

	30 June 2016	30 June 2015
	\$	\$
Depreciation and impairment losses:		
Depreciation of property, plant and equipment	2,411,132	2,735,233
	2,411,132	2,735,233
Employee benefit expenses		
Salaries and wages	4,810,511	3,920,195
Leave and other entitlements	466,810	407,706
Superannuation contributions	455,339	384,376
Workers compensation	100,874	122,124
Other staff costs	531,111	377,655
	6,364,645	5,212,056
Materials and contract expenses		
Contractors	1,159,966	2,075,660
Materials	408,204	359,544
Consultancy fees	296,008	111,872
	1,864,178	2,547,076
Other Expenses		
Chairman and Councilor payments	243,537	242,994
Communication technology expenses	576,212	762,911
Insurance	262,645	262,182
Utilities	420,803	270,256
Repairs and maintenance	1,822,922	344,321
Impairment losses recognised on receivables	-	41,689
Other expenses	1,386,532	824,850
Total Other Expenses	4,712,650	2,749,203
7 Cash and cash equivalents		
Cash in bank and on hand	2,851,753	3,379,447
Cash in term deposits	2,750,000	1,750,000
	5,601,753	5,129,447
8 Trade and other receivables		
Trade receivables	65,107	234,793
Allowance for doubtful debts	(41,689)	(41,689)
	23,418	193,104
GST receivable	(220)	2,866
Accrued income	1,722	1,332
Bonds and security deposits	11,649	11,649
	36,569	208,951

The average credit period on goods and services is 30 days. No interest is charged on trade fixed in accordance with Section 162 of the Act at the rate of 17% per annum and is to be calculated on a daily basis.

West Daly Regional Council
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Notes to the financial statements

	30 June 2016	30 June 2015
	\$	\$

The following table details Council's trade and other receivables exposure to credit risk (prior to terms and conditions agreed between the Council and the customer or counter party to the transaction. Receivables that are past due are assessed for impairment by ascertaining solvency of the debtors and are provided for where there is objective evidence indicating that the debt may not be fully repaid to the Council. The balances of receivables that remain within initial trade terms are considered to be of high credit quality.

Ageing of receivables that are past due but not impaired

60 - 90 days	2,909	15,313
90 - 120 days	14,525	56,006
Total	17,434	71,319

Movement in the allowance for doubtful debts

Balance at the beginning of the year	41,689	-
Impairment losses recognised on receivables	-	41,689
Balance at the end of the year	41,689	41,689

Ageing of impaired receivables

60 - 90 days	-	-
90 - 120 days	-	41,689
120+ days	41,689	-
Total	41,689	41,689

9 Inventories

Stock on hand - Fuel and oil	23,531	38,857
	23,531	38,857

The cost of inventories recognised as an expense during the year in respect of continuing operations was \$196,875 (2015: \$174,249).

10 Property, plant and equipment

Carrying amounts of:

Buildings, structures and improvements	19,512,829.00	20,909,080
Infrastructure	2,469,219.00	2,897,874
Plant and equipment	758,951.00	761,802
Furniture and fittings & office equipment	65,136.00	4,852
Motor vehicles	748,181.00	670,282
WIP	290,844.00	17,796
	23,845,160	25,261,685

West Daly Regional Council
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Notes to the financial statements

10 Property, plant and equipment (cont'd)

	Buildings, structures & site improvements at fair value	Infrastructure at fair value	Plant and equipment at fair value	Furniture and fittings & office Equipment at fair value	Motor vehicles at cost at fair value	Work in progress at Cost	Total
Gross carrying amount							
Balance as at 1 July 2015	22,446,365.00	3,377,266.00	1,164,492.00	6,065.00	939,598.00	17,796.00	27,951,582.00
Additions	108,610.95	-	230,348.67	79,147.18	329,051.31	290,844.13	1,038,002.00
Disposals	-	-	(10,000.00)	-	(34,001.00)	(17,796.00)	(61,797.00)
Balance as at 30 June 2016	22,554,975.95	3,377,266.00	1,384,840.67	85,212.18	1,234,648.31	290,844.13	28,927,787.00
Accumulated depreciation							
Balance as at 1 July 2015	(1,537,285.18)	(479,392.00)	(402,690.31)	(1,213.00)	(269,317.14)	-	(2,689,897.00)
Disposals	-	-	6,699.97	-	11,702.00	-	18,402.00
Depreciation	(1,504,862.00)	(428,655.00)	(229,900.00)	(18,863.00)	(228,852.00)	-	(2,411,132.00)
Balance as at 30 June 2016	(3,042,147.18)	(908,047.00)	(625,890.34)	(20,076.00)	(486,467.14)	-	(5,082,627.00)
Net book value							
As at 30 June 2015	20,909,079.82	2,897,874.00	761,801.69	4,852.00	670,281.86	17,796.00	25,261,685.00
As at 30 June 2016	19,512,829.00	2,469,219.00	758,951.00	65,136.00	748,181.00	290,844.00	23,845,160.00

Notes to the financial statements

10 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 2014 were performed by Maloney Field Services, independent valuers not related to the Council. Messrs. Maloney Field Services 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 Cost 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 Cost 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.

Current replacement cost was used to determine the fair value of roads. This method uses various valuation methods based on cost as the primary input and should not be confused with actual or historic cost. From the perspective of a market participant seller, the price that would be received for the asset is based on the cost to a market participant buyer to acquire or construct a substitute asset of comparable utility, adjusted for physical deterioration and all forms of obsolescence. This concept is broader than depreciation for accounting or tax and considers physical deterioration, functional (which is generally internal to the asset) or economic obsolescence (which is generally external to the asset).

Details of the Council's property, plant and equipment and information about the fair value hierarchy as at 30 June 2016 are as follows:

	Level 1	Level 2	Level 3	Fair value as at 30 June 2016
Buildings, structures and improvements	-	-	19,512,829	19,512,829
Infrastructure	-	-	2,469,219	2,469,219
Plant and equipment	-	-	758,951	758,951
Furniture fittings and office equipment	-	-	65,136	65,136
Motor vehicles	-	-	748,181	748,181
	-	-	23,554,316	23,554,316

Impairment losses recognised in the year

Property, plant and equipment were assessed for impairment at 30 June 2016. 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. (2015: nil)

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Notes to the financial statements

	30 June 2016	30 June 2015
	\$	\$
11 Trade and other payables		
Trade payables	447,258	667,184
GST payable	54,643	13,272
Accrued expenses	1,083,105	437,732
Other payables	2,652	160,997
	1,587,658	1,279,185

Settlement of trade creditors is within payment terms of suppliers.

12 Grant liabilities

(a) Unexpended Grants:

Australian Government

Department of Social Services	46,456	55,916
Department of Prime Minister and Cabinet	103,725	107,126
Department of Health	7,535	-

Northern Territory Government

Department of Local Government & Community Services	1,567	-
	159,283	163,042

Grants received in advance

Department of Local Government and Regions	-	-
	159,283	163,042

(b) Reconciliation of unexpended grants

Unexpended grants as at 1 July 2015	163,042
Unexpended grants refunded during the year	(24,651)
Unexpended grants added during the year	20,892
Unexpended grants as at 30 June 2016	159,283

13 Provisions

Employee benefits (i)	468,279	571,219
	468,279	571,219

Current	293,983	371,751
Non Current	174,296	199,468
	468,279	571,219

(i) The provision for employee benefits represents annual leave, vested long service leave and time in lieu entitlements accrued by employees.

West Daly Regional Council
Annual Report for the year ended 30 June 2016

Notes to the financial statements

	30 June 2016	30 June 2015
	\$	\$
14 Retained earnings		
Balance at beginning of the year	28,625,493	42,157
Transferred assets from demerger of Victoria Daly Regional Council (Note 19)	-	27,015,310
Net surplus for the period	(1,324,004)	1,568,026
Balance at end of financial year	27,301,489	28,625,493

Contributions received with the demerger of the Victoria Daly Regional Council on 1 July 2014 consisted of property, plant and equipment.

15 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:

	30 June 2016	30 June 2015
	\$	\$
Cash in bank and on hand	5,601,753	5,129,447
Balance per Statement of Cash Flows	5,601,753	5,129,447

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

	30 June 2016	30 June 2015
	\$	\$
Surplus/(deficit) for the year	(1,324,004)	1,568,026
Other gains and losses	16,509	(2,587)
Depreciation and impairment losses	2,411,131	2,735,233
Decrease/(increase) in assets:		
Trade and other receivables	172,161	(192,068)
Inventories	15,326	(38,857)
Other assets	(9,697)	16,523
Increase/(decrease) in liabilities:		
Trade and other payables	308,473	1,257,322
Provisions	(102,940)	571,219
Grant liabilities	(3,759)	(836,958)
Net cash (used)/provided by operating activities	1,483,200	5,077,853

(c) Non-cash transactions

During the current year, the Council did not enter into any non-cash transactions (2015: \$27,015,310).

Notes to the financial statements

16 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. Before any investments are made, banks are contacted by the Finance Committee to obtain available rates; the Finance Committee will present the information to the CEO who will approve the investment to be made. Monthly reports on investments are prepared and given out at council meetings. The CEO and Finance Committee of the Council receive monthly investment summaries from banks confirming the amount of investments.

(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 8.

(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.

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Notes to the financial statements

The tables below summarise the maturity profile of the Council's financial liabilities based on remaining contractual undiscounted payments.

		30 June 2016				
Notes	Within one year	> 1 year < 2 years	> 2 years < 5 years	> 5 years	Total	
Trade and other payables	11	1,587,658	-	-	-	1,587,658
		1,587,658	-	-	-	1,587,658

		30 June 2015				
Notes	Within one year	> 1 year < 2 years	> 2 years < 5 years	> 5 years	Total	
Trade and other payables	11	1,279,185	-	-	-	1,279,185
		1,279,185	-	-	-	1,279,185

(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.

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	30 June 2016 \$	30 June 2015 \$
Short term deposits	7	2,750,000	1,750,000

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.

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 2016.

	Year ended 2016	
	+ 100 basis points	- 100 basis points
Effect on statement of profit or loss and other comprehensive income	27,500	(27,500)

	Year ended 2015	
	+ 100 basis points	- 100 basis points
Effect on statement of profit or loss and other comprehensive income	17,500	(17,500)

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17 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 2016 was \$455,339 (2015: \$384,376).

18 Commitments for expenditure

Capital commitments

	30 June 2016	30 June 2015
	\$	\$
Fencing program- Peppimenarti	-	257,369
Fencing program- Palumpa	-	257,369
Night patrol building- Wadeye	500,000	500,000
Township bus service- Wadeye	144,042	154,000
Office furniture and equipment	-	117,049
Solar Power Station	299,900	-
Palumpa Airport Roads	938,000	-
Daly River Monsoonal Trough	240,031	-
Total Capital commitments	2,121,973	1,285,787

Grant commitments

	30 June 2016	30 June 2015
	\$	\$
<u>Operating grant - Australian Government</u>		
FAG Roads		344,566
Arts - Regional Indigenous Broadcasting Services		21,318
Home and Community Care	348,413	-
Flexible Health Care	536,904	-
Community Patrol	43,758	-
NT Jobs Transition	100,755	-
IAS Sports and Recreation	1,382	-
<u>Operating grant - Northern Territory Government</u>		
Local Authorities Funding		92,050
Municipal & Essential Services Funding	(42,848)	43,867
Outstations and Homelands - Housing Maintenance	127,784	25,390
Libraries	37,634	43,246
Environmental Health Worker	14,608	22,301
Local Authority Project Funding	230,936	308,207
Homelands Extra Allowance	136,036	134,160
Seniors Month Pool Program		400
Wadeye Festival	2,000	-
Softball Development Camp	3,000	-
NT Jobs Packages - ESO	12,273	-
<u>Special purpose grant - Australian Government</u>		
Aged Care Repairs	-	77,624
Thamarrurr Aged Care	-	6,000
<u>Special purpose grant - Northern Territory Government</u>		
Establishment Grant	-	57,614
NDRRA - Monsoonal trough - Manthathpe Crossing	-	63,750
Staff Housing	-	58,398
Wudapuli tractor and Merrepen airstrip upgrade	-	48,769
Palumpa Lights	-	1,497
NDRRA Manthathpe Crossing	-	10,560
Total Grant commitments	1,552,635	1,359,718

Commitments for expenditure is the amount received and recognised as income during or before the FY14/15 and is yet to be spent by the Council. The commitments for expenditure amount will be spent during the FY16/17 and will have impact (loss) of \$3.675m on the Council's reserves.

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19 Summary of Demerger event

The Northern Territory Government mandated the creation of West Daly Regional Council to take effect on 1 July 2014 by de-amalgamating the Victoria Daly Regional Council. This resulted in a transfer at carrying amount of the following assets and liabilities on 1 July 2014:

	<u>1 July 2014</u>
	<u>\$</u>
Assets	
Current assets	
Trade receivables and other	860,017
Inventories	41,127
Total Current assets	<u>901,144</u>
Non current assets	
Property, plant and equipment	26,944,187
Total non current assets	<u>26,944,187</u>
Liabilities	
Current liabilities	
Payables	(74,848)
Grant liabilities	(79,760)
Provisions	(384,082)
Total Current liabilities	<u>(538,690)</u>
Non current liabilities	
Provisions	(291,331)
Total non current liabilities	<u>(291,331)</u>
Net Assets	<u>27,015,310</u>

21 Remuneration of auditors

	<u>30 June 2016</u>	<u>30 June 2015</u>
	<u>\$</u>	<u>\$</u>
Audit of the financial statements (current year)	52,157	52,450
Audit of the financial statements (prior year overruns)	40,044	-
All other services	11,500	8,500
	<u>103,701</u>	<u>60,950</u>

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

22 Key management personnel compensation

	<u>30 June 2016</u>	<u>30 June 2015</u>
	<u>\$</u>	<u>\$</u>
Short-term employee benefits	865,537	621,121
Post-employment benefits	69,226	57,310
Termination benefits	133,697	17,785
	<u>1,068,460</u>	<u>696,216</u>

23 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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WEST DALY
Regional Council