



AGENDA

AUDIT AND RISK MANAGEMENT COMMITTEE

Wednesday 5 November 2025

10:00 am

Held at the West Daly Regional Council Chambers
WINNELLIE NT

This meeting is closed to the public.

For more information, please contact

governance@westdaly.nt.gov.au

or phone: 08 8977 8718

WEST DALY REGIONAL COUNCIL DISCLAIMER

No responsibility is implied or accepted by the West Daly Regional Council for any act, omission or statement or intimation occurring during Council or committee meetings.

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

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

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

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

WEST DALY REGIONAL COUNCIL – “Working Together to Make a Difference”



TABLE OF CONTENTS

2	ACKNOWLEDGEMENT OF TRADITIONAL OWNERS	4
3	PRESENT APOLOGY AND LEAVE OF ABSENCE.....	4
4	DISCLOSURES OF INTEREST - COUNCILLORS AND STAFF	5
5	CONFIRMATION OF MINUTES.....	6
5.1	Audit and Risk Management Committee Meeting held on 12 November 2024	6
6	REPORTS FOR DECISION	11
6.1	Supplemental Report: Draft Annual Report 2024-2025 (Incl. Audited Financial Statements).....	11
6.2	Finance report for month ending 30 September 2025	97
7	REPORTS FOR INFORMATION	111
7.1	Budget for 2025-2026	111
8	GENERAL BUSINESS	136
10	NEXT MEETING.....	136
11	MEETING CLOSE	136

In accordance with Section 99(4) of the *Local Government Act 2019*, a meeting of an audit committee may be conducted in private.

2 Acknowledgement Of Traditional Owners

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

3 Present Apology And Leave Of Absence

COMMITTEE MEMBERS

- Cathryn Hutton – Chairperson (Independent member)
- Mayor Terry Sams – Thamarrurr/Pindi Pindi Ward
- Deputy Mayor Mark Tunmuck-Smith – Thamarrurr/Pindi Pindi Ward
- Councillor Cyril Ninnal - Thamarrurr/Pindi Pindi Ward

OFFICERS

- John Thomas – Chief Executive Officer
- Karen Parry – Director of Corporate Services
- Shoshana Hill – Governance Advisor

4 Disclosures Of Interest - Councillors And Staff

Are there any members present who wish to declare a conflict of interest or raise any concerns regarding potential conflicts that have arisen or may arise in the agenda at this meeting?

5 Confirmation Of Minutes

CONFIRMATION OF PREVIOUS MINUTES

ITEM NUMBER 5.1

REPORT TITLE Audit and Risk Management Committee
Meeting held on 12 November 2024

PREPARED BY Shoshana Hill (Governance Advisor)



PURPOSE

The purpose of this report is for the Audit and Risk Management Committee to confirm the minutes of the previous meeting as a true and accurate record of the meeting.

BACKGROUND

The minutes are a record of decisions made by committee members through discussion and debate. If the minutes require amendments or updates, this is the time for members to propose amendments.

STATUTORY ENVIRONMENT

Local Government Act 2019 sections 101 and 102.

IMPACT FOR COUNCIL

In ensuring accountability, transparency and compliance.

STRATEGIC ALIGNMENT

This report is aligned to the West Daly Strategic Plan 2024-2027:

FOCUS AREA 1: A Strong Council

Governance 1. *Strengthen governance by meeting or exceeding compliance mandates and requirements for Elected Members and Council*

Recommendation

1. That the Council confirm the minutes of the Audit and Risk Management Committee Meeting held on 12 November 2024 as a true and accurate record of the meeting; or
2. That the Council confirm the minutes of the Audit and Risk Management Committee Meeting held on 12 November 2024 as a true and accurate record of the meeting with amendment.

Attachments

1. ARMC MIN 20241112 unconfirmed [5.1.1 - 4 pages]



MINUTES OF THE AUDIT AND RISK MANAGEMENT COMMITTEE
MEETING
HELD AT Council Chambers Winnellie NT
ON Tuesday 12 November 2024
AT 10:00 am

In accordance with Section 99(4) of the *Local Government Act 2019*, a meeting of an audit committee may be conducted in private.

The meeting opened at 10:19am.

2 Acknowledgement of Traditional Owners

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

**3 Present Apology and Leave
Committee Members**

Name	Title	Present	Apology	Absent
Cathryn Hutton	Chairperson	x		
Wilfred Harris	Deputy Mayor		x	
Terry Sams	Councillor	x		

Staff

- John Thomas
- David Glover Executive
- Tinos Rushwaya
- Ashlee Fuller
- Michelle Griffin

Position

Chief Executive Officer
Executive Director, Corporate Services
Finance Manager
Governance & Communications Officer (minute taker)
Executive Officer to the CEO

GUESTS:

Mr Noal Clifford, Nexia Management

4 Disclosures of Interest

There were no declarations of interest at this Meeting.

5 Confirmation of Minutes

5.1 Audit and Risk Management Committee Meeting held on 23 April 2024
Resolution: ARMC-2024/6
1. That the Committee confirms the minutes of the Audit and Risk Management Committee Meeting held on 23 April 2024 as a true and accurate record of the meeting.
Moved: <i>Cathryn Hutton</i> Seconded: <i>Councillor Terry Sams</i> Carried 2 / 0

6 Reports for Decision

6.1 Draft Annual Report 2023-2024 (excluding annual financial statement)
Resolution: ARMC-2024/7
1. That the Audit and Risk Committee receives and notes the report titled 'Draft Annual Report 2023-24'.
2. That the Audit and Risk Committee endorse the draft report for presentation at the upcoming Council meeting, subject to any revisions based on the Committee's feedback.
Moved: <i>Councillor Terry Sams</i> Seconded: <i>Cathryn Hutton</i> Carried 1 / 0

6.2 Finance Report for Period Ending 31st September 2024
Resolution: ARMC-2024/8
1. That the Audit and Risk Management Committee receives and notes the Finance Report dated 30th September 2024.
Moved: <i>Cathryn Hutton</i> Seconded: <i>Councillor Terry Sams</i> Carried 2 / 0

7 Reports for Information

7.1 Budget for 2024-2025
Resolution: ARMC-2024/9

- 1. That the Audit and Risk Management Committee notes the Operating and Capital Budget for 2024-2025 as presented and approved by Council on 26 June 2024, in accordance with Section 203 (2) of the Local Government Act 2019.**

Moved: *Councillor Terry Sams*

Seconded: *Cathryn Hutton*

Carried 2 / 0

8 General Business

Cathryn Hutton has resigned from the position of Chairperson for the Audit and Risk Management Committee.

9 Confidential Items

9.0 Decision to move to Closed Session

That pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(a) of the *Local Government (General) Regulations 2021* the meeting be closed to the public to consider the Confidential items of the Agenda.

Moved: *Cathryn Hutton*

Seconded: *Councillor Terry Sams*

The meeting moved to closed session at 10:57am.

Confidential Audit and Risk Management Committee

9.1 Confirmation of Confidential Minutes

9.1.1 Confirmation of Confidential Minutes

Section 99(2) and (4) of the *local Government Act 2019* and *Regulation 51(1) of the Local Government (General) Regulation 2021* - It contain confidential information of auditing nature and may be conducted in private.

9.2 Confidential Reports for Information

9.2.1 Update on Policy Review

Section 99(2) and (4) of the *local Government Act 2019* and *Regulation 51(1) of the Local Government (General) Regulation 2021* - It contain confidential information of auditing nature and may be conducted in private.

Confidential Supplementary Audit and Risk Management Committee

9.1 Confidential Reports

9.1.1 Annual Financial Statement 2023 - 2024

Section 99(2) and (4) of the *local Government Act 2019* and *Regulation 51(1) of the Local Government (General) Regulation 2021* - It contain confidential information of auditing nature and may be conducted in private.

9.1.2 Council progress with Movement from Councilbiz and replacement Enterprise Planning (ERP) Software

Section 99(2) and (4) of the *local Government Act 2019* and *Regulation 51(1) of the Local Government (General) Regulation 2021* - It contain confidential information of auditing nature and may be conducted in private.

9.1.3 Confidential Action Items

Section 99(2) and (4) of the *local Government Act 2019* and *Regulation 51(1) of the Local Government (General) Regulation 2021* - It contain confidential information of auditing nature and may be conducted in private.

10 Move Out of Confidential Session

The meeting returned from close session at 11:27am.

11 Next Meeting

The next meeting of the Audit and Risk Management Committee will be advised at a further date.

12 Meeting Close

The meeting closed at 11:27am.

This page and the preceding 3 pages are the unconfirmed minutes of the Audit and Risk Management Committee meeting held on 12 November 2024.

6 Reports For Decision

REPORT FOR INFORMATION

ITEM NUMBER 6.1

REPORT TITLE Supplemental Report: Draft Annual Report 2024-2025 (Incl. Audited Financial Statements)

PREPARED BY Shoshana Hill (Governance Advisor)



PURPOSE

The purpose of this report is to present the draft Annual Report for the period 2024-25 to the Audit and Risk Management Committee for feedback prior to its submission to the Council meeting.

BACKGROUND

The Annual Report for 2024-25 has been prepared to provide an overview of the council's activities, achievements, and performance over the past year. This report aims to offer transparency and accountability to the community and stakeholders, showcasing the council's commitment to good governance and effective service delivery.

The draft Annual Report includes detailed information on key areas such as:

- Strategic initiatives and outcomes
- Council overview and operating environment
- Major projects and achievements
- Overview of attendance and allowances (elected members)
- Audited Financial Statements 2024-25

Feedback from the Audit and Risk Management Committee is sought to ensure the report is comprehensive, accurate, and reflective of the council's efforts and results during the 2024-25 period.

STATUTORY ENVIRONMENT

Local Government Act 2019

IMPACT FOR COUNCIL

By engaging the Audit and Risk Management Committee in the review process, the council upholds its commitment to high standards of governance and continuous improvement, fostering trust and confidence among stakeholders.

STRATEGIC ALIGNMENT

This report is aligned to the West Daly Strategic Plan 2024-2027:

Focus 1: A strong Council
Governance

1.

Strengthen governance by meeting or exceeding compliance mandates and requirements.

RECOMMENDATION

1. That the Audit and Risk Committee receives and notes the report titled 'Draft Annual Report 2024-25 (incl. Audited Financial Statements)'.
2. That the Audit and Risk Committee endorse the draft report for presentation at the upcoming Council meeting, subject to any revisions based on the Committee's feedback.

ATTACHMENTS

1. 251103 WDRC Annual Report 2024-25 Final Print [6.1.1 - 84 pages]

WEST DALY
Regional Council

Yu kanhi thimneme da ngarra putek neki
Welcome to Country

Annual Report

2024-25



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

Our Brand

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

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



Peppimenarti is red (Wangga)

Nganmarriyanga is yellow (Lirrga)

Wadeye is black (Thanta)



DARWIN

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

WADEYE

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

NGANMARRIYANGA

Address: Lot 108, Nganmarriyanga NT 0822
Postal Address: CMB 30 Palumpa NT 0822
Telephone: (08) 8977 8500

PEPPIMENARTI

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

Table of Contents

CEO message	2
Vision, mission and values	3
Council overview	4
Our community	5
West Daly region overview	6
Achievements in 2024-25	8
Our governance	10
Our governance framework	11
Who we worked alongside in 2024-25	12
Our Elected Members	14
Our Elected Members – Council meetings and attendance	16
Our Elected Members – allowances and committees	17
Our Elected Members – committees	18
Local Authorities	20
Local Authorities – meetings	21
Local Authority pillars	22
Our people	24
Feature stories	27
Our service delivery	28
Our operating environment – risks and challenges	32
Feature stories	33
Our Focus Areas	34
Financial Statements	45

Disclaimer:

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

Warning:

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



Message from the CEO



Murrinh nukunu thanguu CEO – (Welcome message from CEO)

I am pleased to present the West Daly Regional Council Annual Report for 2024-25.

The West Daly Regional Council extends its greatest respect to Traditional Owners and all people who live in the vibrant communities where we operate. West Daly Regional Council is guided by the ongoing support, cultural direction and steadfast community counsel we receive from the communities we represent. These local and cultural insights play an important role in setting our strategic direction and filtering right down to shaping the day to day delivery of our services.

Beyond the invaluable support and guidance we receive locally, we also rely on the collaboration of our partners beyond our region's boundaries. I sincerely thank the Local Authority for their dedication and considerate allocation of funding for important community projects including operational funding for the Wadeye Swimming Pool and improved solar lighting to help activate our communities.

Of course, the ongoing funding we receive from the Northern Territory and Australian governments remains crucial to safeguarding our regular operations for things like road maintenance, waste management, animal management and managing our facilities like our sporting ovals.

The West Daly region is rich in cultural and environmental value, but the isolation of our region and the social issues we tackle continue to create a complex operating environment. We deeply value the support and collaboration of our funding partners and other stakeholders in the region – we are stronger when we work together towards a brighter and more prosperous future.

We continue to tackle the factors that isolate us from the rest of the Territory – with reliable all-weather roads being a major factor. During the past year we have continued to advocate for more funding for road upgrades. Phase 1 of the upgrades to Woodycupaldiya Road were finished in June, along with major maintenance to Fossil Head Road, Emu Point Road and the Namarluk Floodway.

Following the change of government at both state and federal levels, we welcome the Australian and Northern Territory governments' re-confirmed commitment to widening and sealing Port Keats Road from Wadeye to Palumpa, as captured in the 2025-26 budgets in May. This stretch accounts for a little under a third of the road's total length, and we will continue to call on government to better connect our communities in future budget processes.

Ensuring our systems, policies and procedures are up to standard, particularly from a finance, procurement and ICT perspective, has been a strong internal focus this year. Carefully and methodically working through this targeted review process strengthens the long term sustainability of our business operations – and it's crucial that we continue to operate on a strong foundation so we can achieve our vision of making a difference in our community and creating places that are respectful, peaceful and safe.

During this period, we experienced some disruption with changes to our elected members. I extend a warm thank you to our current members Mayor John Wilson, Deputy Mayor Terry Sams, Councillor Mark Tunmuck-Smith and Councillor Peter Cumaiyi. Together we have a renewed focus on improving governance with our elected members, including a commitment to elected member professional development. Investing in our valued leaders will directly enhance our shared pathway forward through bolstering cultural knowledge with commercial and technical skillsets.

I would also like to thank and acknowledge our elected representatives for their service as we look forward to welcoming an incoming council following the 2025 local government elections.

As we reflect on the year, it's clear that community remains at the heart of our region. I was pleased to see a number of exciting and well attended community events take place in the 2024-25 financial year, such as the NAIDOC march and community barbecue. These events speak to the enduring spirit of our communities – and as a council we will continue to aspire to support and uplift the places we live and work for a culturally rich, safe, respectful and sustainable region.

John Thomas
Chief Executive Officer

Vision

Working together to make a difference in our community.

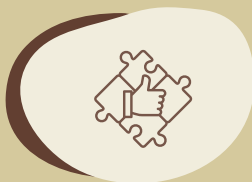
Improving how we live in our communities by creating places that are respectful, peaceful and safe.

Mission

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



Values



We do the right thing



We work together



We look after and encourage each other



We respect each other's feelings, rights and cultures



We listen and learn from each other

Council overview

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



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

1

Identify and construct key infrastructure to support economic growth

2

Prioritise Aboriginal capability and leadership

3

Grow existing industry and skilled local workforce

4

Identify and activate economic opportunity

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

With a mission to create real opportunities and provide services and facilities for everyone, our goal is to strengthen Council so it is in a good position to build capability and capacity in our communities, develop a community with good infrastructure, increase jobs, improve wellbeing and support our people to prosper and grow.

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

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

Our community



West Daly region overview

The land in which Elected Members, Local Authority Members and residents reside is known as Tharmarrur. In local Murinh Patha language this means 'coming together to work as one people'. West Daly Regional Council is made up of 3 wards - Thamarurr/Pindi Pindi, Nganmarriyanga and Tyemirri.

Population focus

3,448

Population (as at 30 June 2024, increase of 21 from previous year)

2,637

Aboriginal and/or Torres Strait Islander

27

median age (as at 30 June 2023, compared to 33 NT wide)

88.7%

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

54%

couples with children (compared with 44.7% NT wide)

84%

language at home other than English

19.6%

unemployed (compared to 5.6% NT wide)

439.5

SEIFA index of disadvantage

10.84%

lone person household

78.9%

households rent

26%

of people in younger age groups 0-14 years (as at 30 June 2023, compared to 20.5% NT wide)

7%

people in older age groups 60+ years

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

Selected subpopulation categories

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

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

Economic focus (as at 30 June 2024)

Gross Regional Product (GRP)
\$0.137 billion



429
local jobs



612
employed
residents



65.1%
employed in the
household services
sector

(Figures are from RDA Northern Territory)

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

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

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

West Daly Regional Council covers around 14,000 square kilometres and is located about 300 to 420 kilometres south-west of Darwin. The area is mainly rural, with 3 Indigenous communities at Peppimenarti, Nganmariyanga and Wadeye which are managed by Council.



Achievements in 2024–25

Wadeye Post Office – Strengthening Local Services

West Daly Regional Council proudly began operating Wadeye's Licensed Post Office, marking an exciting new chapter in local service delivery for the region.

From 19 May 2025, Council officially took over the operation of this vital community hub, ensuring postal services in Wadeye remain open, reliable and delivered by familiar local faces. The transition was carefully managed to avoid any disruption for residents, with services continuing from the existing location at Shop 2/65 Perdjert Street while construction of a new purpose-built facility was underway.

In June 2025, postal operations moved into the new modern building located within Council's offices. This contemporary space offers the community an improved customer experience in a convenient and welcoming environment.

Council staff have undertaken comprehensive training with Australia Post, including both in-person and online sessions, to ensure a high standard of service delivery and operational excellence is provided to the community.

Through this initiative Council affirms its commitment to strengthening essential services in the region and ensuring Wadeye residents continue to have dependable access to mail, parcels, identity services and other essential postal services.



Our governance

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

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

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

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

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

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

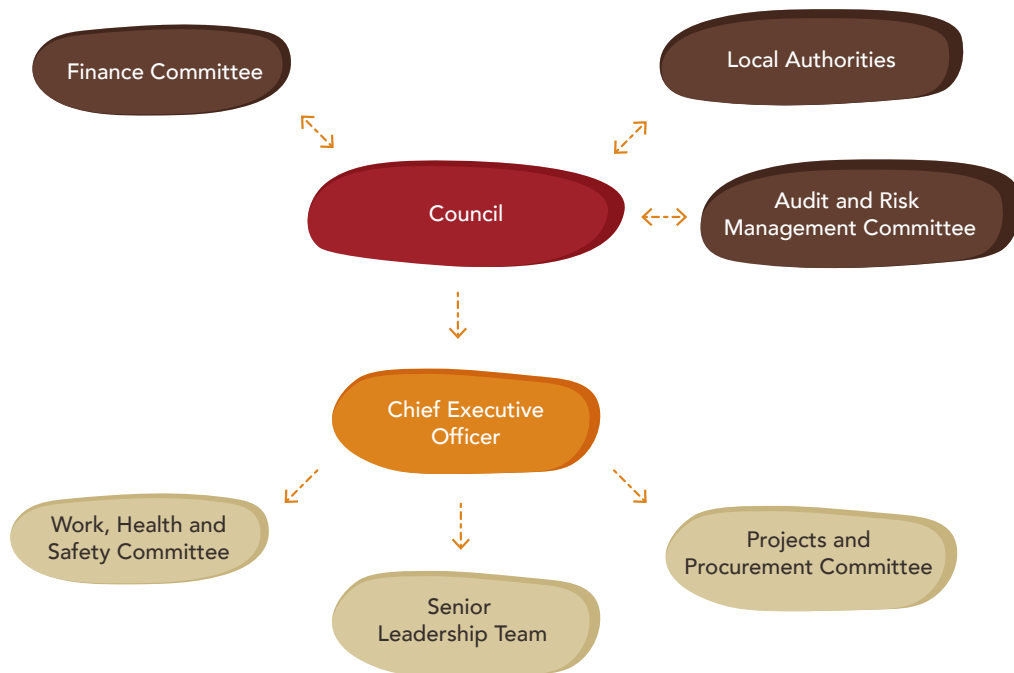
Local Authority meetings are held in the community throughout the year to allow community members to attend and have input into services and opportunities to improve their community. For more information on Local Authority meetings, see page 21.

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

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



Our governance framework



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

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

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

Who we worked alongside in 2024-25

The West Daly Regional Council had collaborative partnerships with a wide range of community, business and government organisations to support our community and help deliver services and investment in our region in 2024-25.

Our partners include:



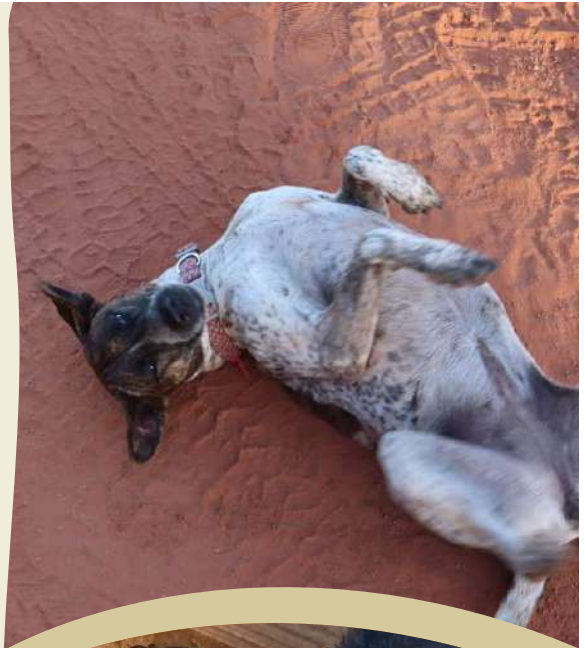
Partnering with AMRRIC for animal management

Dogs and other companion animals continue to hold a special place in the lives of the people in our region. Council is committed to providing ongoing animal management programs within our communities to improve health, wellbeing and safety outcomes for pets and their owners alike.

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

Through an ongoing partnership with Animal Management in Rural and Remote Indigenous Communities (AMRRIC), Council once again delivered vital animal management and veterinary services throughout Wadeye, Palumpa, Peppimenarti and several Homelands during 2024-25.

Council staff worked with AMRRIC's veterinary teams, assisting with clinics and community engagement activities. This collaboration also provided valuable training and development opportunities for Council staff in animal welfare and management.



Partnering with The Y at Wadeye Pool

In 2024-25, Council continued its partnership with The Y to provide professional lifeguard services at the Wadeye Swimming Pool, ensuring it remains a safe and welcoming space for the community.

We are grateful for the Wadeye Local Authority's 50% contribution to the initial contract with The Y for lifeguard service provision, demonstrating their recognition of the pool's importance to our community. This partnership ensures continued access for our community to this essential asset in the short term.

Council remains committed to securing long-term, sustainable funding to ensure the Wadeye Swimming Pool continues to serve the community for years to come.



Our Elected Members

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

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

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

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

Role of members

according to the *Local Government Act 2019*

The role of a member of a council is:

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

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

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

Elected Members



John Wilson
MAYOR
Tyemirri Ward



Wilfred Harris
DEPUTY MAYOR
Thamarrurr/Pindi Pindi Ward
(Position held until 30 January 2025)



Terry Sams
DEPUTY MAYOR
Nganmarriyanga Ward
(Councillor before appointed
Deputy Mayor on 30 January 2025)



Mark Tunmuck-Smith
COUNCILLOR
Thamarrurr/Pindi Pindi Ward



Peter Cumaiyi
COUNCILLOR
Thamarrurr/Pindi Pindi Ward
(Position held until 24 June 2025)

Our Elected Members – Council meetings and attendance

Council meetings

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

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

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

Councillor's attendance

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

			Mayor Wilson	Deputy Mayor Harris	Deputy Mayor Sams	Cr Tunmuck-Smith	Cr Cumaiya
Date	Meeting	Quorum	Attendance				
1/8/2024	Special Council Meeting	Yes	✓	✓ (via Teams)	✓	✓ (via phone)	✓
29/8/2024	Ordinary Council Meeting	Yes	✓	Absent	✓	✓	✓
3/10/2024	Ordinary Council Meeting	Yes	✓	✓	✓	✓	✓
13/11/2024	Special Council Meeting	Yes	✓	Apology	✓	✓	✓
15/11/2024	Special Council Meeting	Yes	✓	✓	✓	✓	Apology
26/11/2024	Ordinary Council Meeting	Yes	✓	✓	✓	✓	Apology
12/12/2024	Special Council Meeting	Yes	✓	Apology	✓	✓ (via phone)	Absent
12/12/2024	Finance Committee Meeting	Yes	✓	Apology	✓	✓ (via phone)	Absent
30/1/2025	Ordinary Council Meeting	Yes	✓	✓	✓	✓ (via Teams)	✓
27/3/2025	Ordinary Council Meeting	Yes	✓	Resigned	✓	✓ (via Teams)	Absent
30/4/2025 postponed to 15/5/2025	Ordinary Council Meeting	Yes	✓	Resigned	✓	✓	Absent
22/5/2025	Special Council Meeting	Yes	✓	Resigned	✓	✓	Absent
26/6/2025	Ordinary Council Meeting	Yes	✓	Resigned	✓	✓	Resigned

Our Elected Members – allowances and committees

Councillors' allowances

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

Elected Members	Mayor Allowance \$82,000	Deputy Mayor Allowance \$16,000	Councillor Allowance \$20,500	Extra Meeting/ Activity Allowance \$10,000	Vehicle Allowance \$5,000	Mayor Vehicle Allowance \$40,000	Total
Former Mayor	\$16,715.41	-	\$4,076.88	-	-	\$8,153.84	\$28,946.12
Mayor Wilson	\$37,846.20	-	\$16,557.68	\$800.00	\$2,215.78	\$18,461.52	\$75,881.18
Deputy Mayor Harris	-	\$9,784.54	\$14,113.45	\$400.00	\$1,027.65	-	\$25,325.64
Deputy Mayor Sams	-	\$742.30	\$16,557.67	\$1,200.00	\$3,290.66	-	\$21,790.63
Cr Tunmuck-Smith	-	-	\$16,557.67	\$1,000.00	\$2,567.00	-	\$20,124.67
Cr Cumaiyi	-	-	\$16,557.67	\$800.00	-	-	\$17,357.67
Total for 2024-25	\$54,561.61	\$10,526.84	\$84,421.02	\$4,200.00	\$9,101.09	\$26,615.36	\$189,425.92



Our Elected Members – committees

Finance Committee

Held: 12 December 2024

Chair: Mayor John Wilson

Members: Deputy Mayor Harris, Cr Tunmuck-Smith, Cr Sams (now Deputy Mayor Sams), Cr Cumaiyi

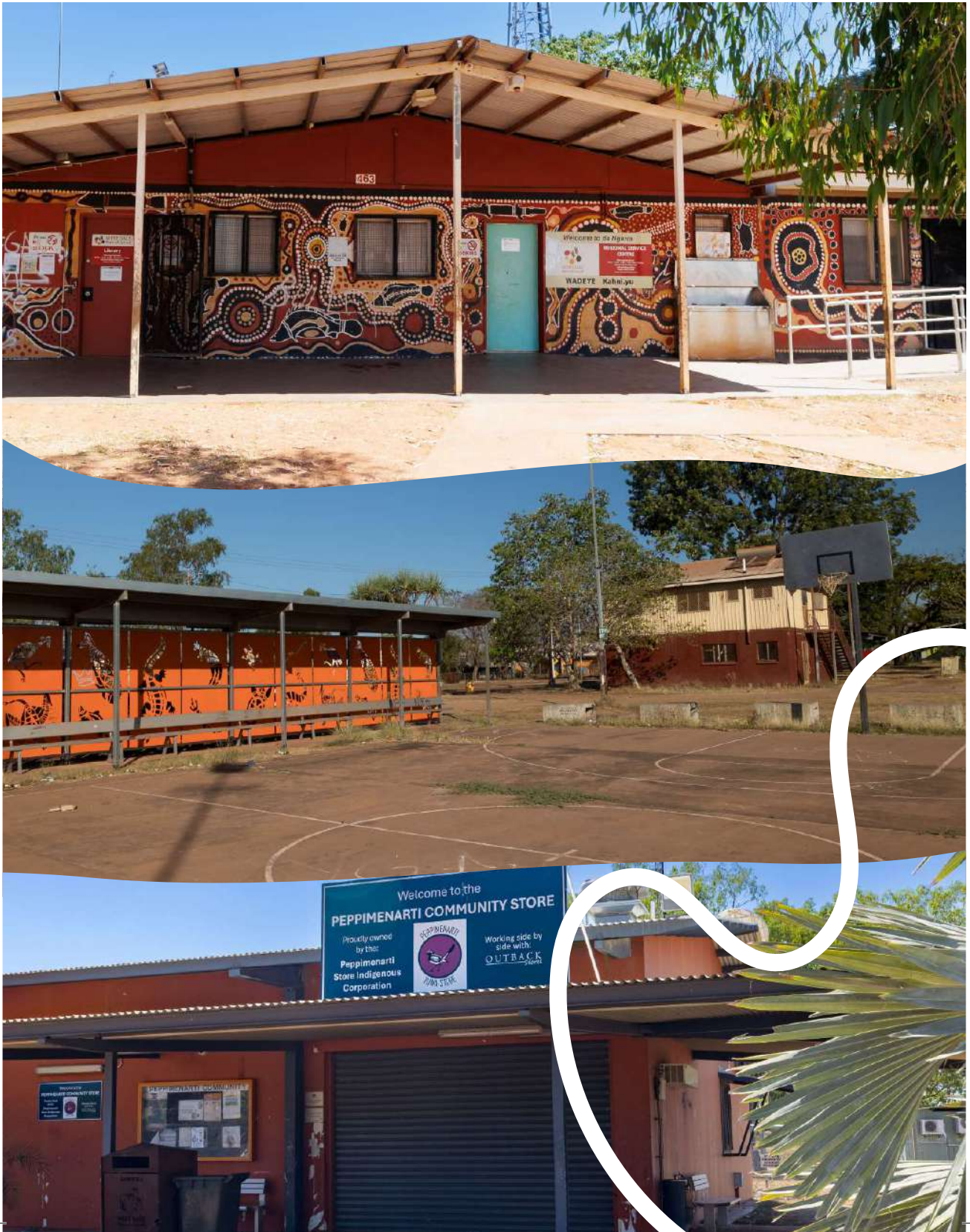
Audit and Risk Committee

Held: 12 November 2024

Chair: Cathryn Hutton (Independent Chairperson)

Members: Deputy Mayor Harris, Cr Sams (now Deputy Mayor Sams)





Local Authorities

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

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

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

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

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

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

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

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

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

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

Local Authority members

WADEYE

Mayor
Deputy Mayor
Chairperson Steven Pultchen
Councillor Tunmuck-Smith
Damien Tunmuck
Ken James
Mark Ninnal
Timothy Dumoo
Cyril Ninnal
Basil Parmbuk
Margaret Perdjert
Anne Marie Nudjulu
Gregory Munar

PEPPIMENARTI

Mayor
Chairperson Karl Lukonavic
Councillor Wilson
Henry Wilson
Annunciata Wilson
Leaya Smith
Nathan Wilson
Anastasia Wilson

NGANMARRIYANGA

Mayor
Chairperson Amy Narburup
Councillor Sams
Jack Wodidj
Lorraine Keringbo
Jimmy Murielle
Moses Wodidj
Jeff Wodidj
Roger Wodidj
John Paul Wodidj
Warren Wodidj
Alex Jacky
Sandra Jacky
Mary Wodidj

Local Authorities – meetings

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

Dates	Comments	Summary
6 August 2024	Provisional	1 provisional meeting 1 meeting with quorum 3 meetings planned
23 October 2024	Quorum	
7 May 2025	Postponed due to insufficient availability	

Nganmarriyanga (Nganmarriyanga Ward) – 6 attendees needed for a quorum

Dates	Comments	Summary
7 August 2024	Quorum	1 meeting with quorum 2 meeting cancelled 3 meetings planned
20 November 2024	Cancelled due to insufficient availability	
8 May 2025	Cancelled due to insufficient availability	

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

Dates	Comments	Summary
8 August 2024	Provisional	1 provisional meeting 1 meeting with quorum 3 meetings planned
25 October 2024	Quorum	
6 May 2025	Cancelled due to insufficient availability	



Local Authority pillars

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

West Daly Region Local Authorities Pillars

Pillar 1

Vital entities as representatives of the community

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

Pillar 2

Empowering residents through Local Authority meetings

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

Pillar 3

Preserving cultural identity: Nurturing local community heritage

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

Pillar 4

Effective governance and community engagement: Fostering informed decision-making

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

**Pillar 5****Empowering Local Authorities:
shaping inclusive decision-making**

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

Pillar 6**Strategic meetings and
collaborative engagement**

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

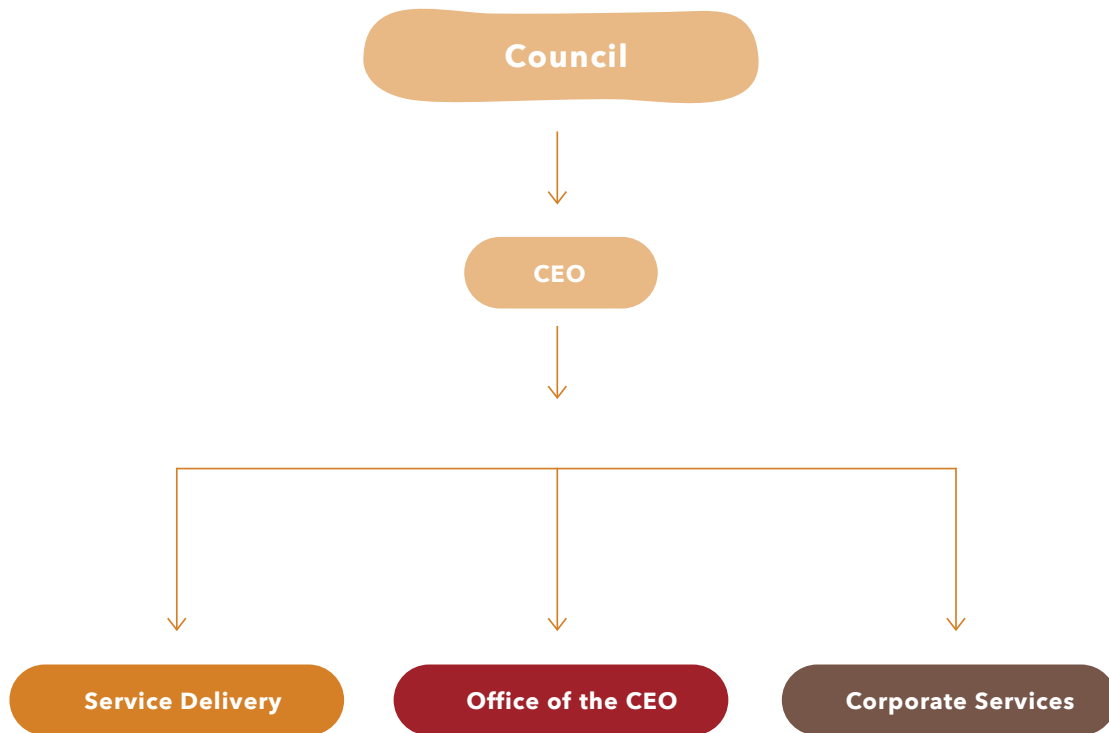
Pillar 7**Leadership integration:
The role of Mayor and
Deputy Mayor**

The Mayor and Deputy Mayor hold the responsibility and privilege of serving as members of each Local Authority. This involvement ensures a direct connection between the Council's leadership and the Local Authorities.

Pillar 8**Community empowerment through
Local Authorities**

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

Our people



Office of the CEO

People and
Culture

Executive Support
and Governance

Work, Health
& Safety

Infrastructure and
Civil Works

Service Delivery

Homelands

Municipal Services

Corporate Services

Finance and Rates

Asset Management

Payroll

Grants

Our people

15 employees
based in Darwin

39 employees
based in Wadeye

8 employees
based in Peppimenarti

10 employees
based in Nganmarriyanga

Workforce **gender** split is:



29%
female (21)



71%
male (51)

Grand total
(employees):
72

Workforce is:



42%
Non Aboriginal and
Torres Strait Islander (30)



58%
Aboriginal and Torres
Strait Islander (42)

Full time
33 (46%)

Part time
1 (1%)

Casual
38 (53%)

FEATURE STORIES

Our People Standing Together Against Violence: Wadeye's No More Campaign Event

Council staff proudly stood alongside the Wadeye community in November 2024 at the launch of the No More Campaign, which marked the beginning of the United Nations' 16 Days of Activism Against Gender-Based Violence campaign. The campaign aimed to raise awareness and encourage action to end violence against women and girls.

The event brought together community members, Council staff, service providers and leaders to promote gender equality, encourage positive role models and foster safe environments both at home and across the community. Deputy Mayor Harris, as Council's representative, delivered a heartfelt message about the importance of standing together to end violence and strengthen families, reinforcing Council's ongoing commitment to community safety and wellbeing.

A highlight of the day was the recognition of Council's Community Safety Patrol team, who were presented No More Violence medals for their ongoing efforts to keep Wadeye safe. Their work plays an essential role in protecting the community and supporting families in need.

Supported by Catholic Care NT and Northern Territory Police, the event highlighted the importance of working together to build safer communities across the region.

West Daly Regional Council remain committed to standing alongside its communities, supporting initiatives that build safety, respect and equality. Council's people continue to lead with care and integrity, working to strengthen connections, support families and foster communities where everyone feels valued and safe.



Our service delivery

The West Daly Regional Council delivered a range of municipal and essential services across 3 communities, Peppimenarti, Nganmariyanga and Wadeye, and surrounding Homelands in 2024-25.

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

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

* in collaboration



Internal and Homeland access road network

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

Waste management

Council provided a range of waste management services for residents, businesses and community-based organisations across 2024-25. These included regular waste collection services, kerbside garbage collection, litter patrol, regular hard waste removal, community and pre-cyclone clean-up days, waste management facilities management, planning and developing operational policy and strategy, and community education and engagement.

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

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

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

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

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

Cemetery management

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

Several cemeteries and burial sites located within the 3 communities and throughout the Homelands were managed by the Council in 2024-25.

Parks and open spaces

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

Sports Grounds

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

The main sports within the region remain Australian Rules Football and softball. Council maintained both sporting code ovals in each community in 2024-25. Civil crews regularly undertook lighting, irrigation and mowing maintenance programs to maintain the playability of these grounds.

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

Animal management

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

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

In 2024-25, animal management practices focused on 3 key areas; regular and frequent veterinarian visits, medical or chemical sterilisation, and a continual educational program. Principally, animal management refers to companion animals such as dogs and cats but may include larger animals such as horses.



Weed control and fire hazard reduction

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

Bushfires are part of the Northern Territory landscape. The fire season within the West Daly region runs from April to November. In 2024-25, Council undertook pre-season maintenance mowing, spraying, clearing fire breaks and pruning to reduce the fire risk and effectively manage weed control.

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

Commercial services

Council provides commercial services to several Australian Government agencies and private businesses to deliver contracts in remote communities in the West Daly region in 2024-25.

Australia Post

Council delivered postal services to Aganmarriyanga and Peppimenarti on behalf of Australia Post in 2024-25. From May 2025, Council proudly began operating Wadeye's Licensed Post Office within Council's office.

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

Centrelink

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

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

Aerodrome management

Council conducted inspections and facilitated maintenance work and reporting for 3 aerodromes of Nganmarriyanga, Peppimenarti and Wadeye on behalf of the Department of Logistics and Infrastructure in 2024-25.

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

Remote tenancy management

Council was contracted by the Department of Housing, Local Government and Community Development to provide Tenancy Management Support Services for Nganmarriyanga and Peppimenarti (including the Homelands of Nama and Wudapuli) in 2024-25.

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

Our operating environment – risks and challenges

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

1. Natural disasters and flooding

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

2. Accessibility

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

3. Supply chain disruptions

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

4. Workforce recruitment and retention

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

5. Limited healthcare access

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

6. Unrest and crime

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

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

FEATURE STORIES

Keeping the region connected

The road network in the West Daly region connects Homelands and communities across a vast area but can often be damaged by rain and flooding during the wet season. To prepare for this, we undertake a road maintenance program during the dry season that focuses on enhancing safety and wet season accessibility. These works include sealing bitumen, providing adequate drainage and maintaining safe water crossings with structures and bridges.

Ongoing upgrades aim to reduce road accidents, improve accessibility for the community and visitors, and minimise flooding risks to Homelands.

Fossil Head Road: upgrades complete

One of this year's achievements was the completion of the Northern Territory Government funded project on Fossil Head Road. This project aimed to improve access between Wadeye and Fossil Head by installing 5 bituminised floodways and enhancing overall road conditions.

Key works included:

- reshaping the road with new gravel
- constructing 5 fully stabilised bituminised floodways
- building over 20 access and off-let drainage channels
- rejuvenating drainage systems and clearing pathways
- gravel re-sheeting, grading, rolling and repairing potholes.

These upgrades have significantly improved accessibility and safety for residents and visitors alike.

Emu Point Road: responding to flood damage

During the Wet, high flood discharge severely damaged a section of Emu Point Road near the culvert, resulting in washout that disrupted local traffic and

made the road unsafe. During May and June 2025, road works were undertaken which included:

- repair of the washout area
- grading of Emu Point Road from the damaged section to Port Keats Road
- stabilisation of the road surface.

These works provide road stability and have improved the surface condition to withstand future flood impacts.

Woodycupaldiya Road: a 2-phase approach

Significant works were undertaken on Woodycupaldiya Road during June and August 2025, to restore road usability and improve the surface condition. These works were undertaken in 2 phases and included:

- phase 1: grading of up to 35 km, with minor bogged sections repaired
- phase 2: repair and grading of a further 20 km, restoration of major bogged sections and reshaping works.

These works restore the full functionality of the roads and ensure safe access.

Nemarluk Floodway: restoring access

The Nemarluk Floodway was impassable due to surface damage and erosion. Urgent repairs were undertaken from May to June 2025 to restore safe and functional access.

These works included surface reshaping and strengthening for better drainage and long-term durability.

Nemarluk Floodway is now safe, accessible and fully functional.

Our Focus Areas

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

Our focus areas for 2024-25 are outlined below.

Focus area

Objective

1. A strong Council

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

2. Strong, safe and healthy people

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

3. Developing Council for community

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

4. Delivering on our promises

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

Focus 1: A strong Council

Objective

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

Action	Statement
1.1 Implement a Strategic Plan	 The Strategic Plan was adopted by Council at the Ordinary Council Meeting held on 30 May 2024. The Plan will be implemented over 3 years spanning 2024-2027. This action remains ongoing.
1.2 Review the long-term Financial Plan (3-year project)	 A long-term financial plan is developed each financial year, with a 3 year projection, as part of Councils Regional Plan and this was adopted by Council on 26 June 2025.
1.3 Publish and implement a Regional Plan	 The 2025-26 Regional Plan was developed in consultation with the Elected Members, Council's Local Authorities and Committees. The Plan was approved and adopted by Council on 26 June 2025.
1.4 Publish and implement a Workforce Management Strategy	 This Strategy has been incorporated into the West Daly Regional Council Strategic Plan 2024-2027 under Focus Area 3: Developing Council for Community Employment. Key components of the strategy have been developed to align with Council's strategic priorities and operational needs. This includes workforce planning, capacity building, and initiatives to support recruitment, retention and staff wellbeing. The People and Culture team continues to assess and track progress to ensure it meets the changing needs of our communities and workforce. Council is actively working on establishing a formalised Workforce Management Plan and this will be finalised in the 2025-26 financial year.
1.5 Develop and implement an Organisational Risk Framework	 The Audit and Risk Management Committee is overseeing the Council's risk framework. Council continues to follow its implemented Risk Management Framework to identify, assess, respond to and report on risks and opportunities that impact corporate and business objectives. On the basis of continuous improvement, risks including mitigation progress are regularly reviewed. This work aims to strengthen the Council's resilience and governance standards.

Action	Statement
1.6 Implement new Enterprise Resource Planning including procurement procedure	 Council's procurement activities must achieve the best value for money, which includes meeting the objectives of Council to promote the social, economic, environmental and cultural wellbeing of our communities. A detailed Procurement Policy has been implemented, and further policy and procedure improvements are in progress. Including addition of Local Buy Arrangements into Council Policy and Procedure. Staff members involved with Procurement have been provided with Local Buy Training.
1.7 Review and update Council policies against legislative requirements	 A comprehensive review of all Council policies has been conducted and a master register created. Ongoing reviews are scheduled to ensure policies remain relevant and compliant with legislation.
1.8 Annual survey staff - organisational pulse check	 An employee survey was conducted in September 2024, providing valuable insights into the overall workplace culture. Based on the feedback, several improvements have been implemented.
1.9 Implement cultural awareness training for staff	 Cultural awareness training was made available to staff via the HR system. Based on feedback, the People and Culture team are now exploring in-person training options to enhance awareness, engagement and impact.
1.10 Seek collaborative partnerships that secure financial stability	 Council is in the initial stages of seeking collaborative partnerships. The reality is that achieving financial sustainability remains elusive due to the cyclical nature of funding, which disrupts long-term planning and stability.

Action	Statement
1.11 Increase 'opportunity' grant based funding by 10%	 In the 2024-25 financial year, Council increased opportunity grants based funding by over 10%. This boost in funding has facilitated key community projects, including the Wadeye Pool Refurbishment, the Manthathpe Bridge project, the Peppimenarti Library upgrade and plant procurement through the Immediate Priority Grant. Additionally, through funding dedicated to Community Safety Operations and local government contributions, Council improved assets such as Community Safety Patrol vehicles, ensuring the delivery of high-quality services to the community.
1.12 Establish 3-year period contracts with preferred contractors (electrical and plumbing)	 Establishing period contractors for electrical and plumbing work is in the planning stages and is expected to be implemented in the 2025-26 financial year. Council is also establishing its own trade teams, so it doesn't have to rely on outside contractors, this will also help facilitate a stronger career path for local staff.
1.13 Develop Asset Management Plans	 Council is in the process of reviewing its Asset Management Policy and is actively seeking to establish more robust Asset Management Planning.
1.14 Participate in local decision-making agreements	 Council is engaged in local decision-making agreements whenever invited to.



Focus 2: Strong, healthy safe people

Objective

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

Action	Statement
2.1 Monitor and evaluate Elected Member behaviour statement	 The Code of Conduct for Elected Members, enforcing behavioural expectations is publicly available on our website. Elected Members discuss and review the Code of Conduct requirements as they arise during Council Business/meetings. There have been no formal complaints raised relating to Elected Member behaviour.
2.2 Continue leadership training and professional development for staff in managerial and supervisory positions	 Multiple leadership training sessions have been successfully completed during this financial year including one-on-one coaching. A key highlight is that managers and supervisors received dedicated training to prevent workplace discrimination to enhance the skills, culture and to meet the legislative requirements. Additionally, the executive team was enrolled in a high-impact leadership course.
2.3 Undertake Elected Member governance training	 Governance training was provided to all Councillors in August 2024, over multiple days. Elected Members also took part in consultation with the department regarding enhancements to Elected Member training and expressed a particular keenness for Chair and Deputy Chair training to be incorporated into the Local Government Act. Preparations are underway to ensure newly Elected Members receive their governance training following the election.
2.4 Publish and implement a Circular Economy Strategy	 Council is currently developing a strategy which is expected to be implemented in the 2025-26 financial year to transform how products are made and used within the WDRC area, focusing on reuse and waste reduction over the next 5 years. The key pillars of the strategy will centre around reduce, reuse, recycle and recover.

Action	Statement
2.5 Develop an Environment and Green Energy Strategy with a view to reducing reliance on diesel in communities	 Council is currently developing a strategy which is expected to be implemented in the 2025-26 financial year focusing on the implementing of renewable energy sources like solar integrating them with battery storage, improving energy efficiency and fostering community led energy solutions that address local needs.
2.6 Continue to develop and implement the workplace health and safety continuous improvement plan, including relevant training such as 4WD, first aid, mental health first aid, and hazard and risk management training	 Council has continued to develop and implement the Workplace Health and Safety Continuous Improvement Plan. Staff are routinely given Workplace Health and Safety training as a part of their Initial Induction. Additional and specific 4WD operation, first aid, and psychological and physical safety trainings have been delivered to staff. A particular highlight was St Johns delivering First Aid training in Darwin.
2.7 Continue Employee Assistance Program support	 Council is dedicated to continuing to provide access to Employee Assistance Program (EAP) services and advocate for RUOK. The Employee Assistance Program is fully established with clear processes. Two face-to-face information sessions were conducted and services are now available via phone, face-to-face and on Saturdays. Employees provided positive feedback on the accessibility improvements. Council continually review the reports from EAP to ascertain usage levels.
2.8 Continue to upgrade the Wadeye landfill site	 Council is in the early stages of planning improvements to the Wadeye Waste Management Facility. While significant progress is yet to be made, Council remains committed to advancing this project to improve waste management practices and environmental outcomes.
2.9 Appoint Waste Management Officer for the Wadeye landfill site	 The appointment of a dedicated Waste Management Officer at Wadeye through Council's contractor has significantly enhanced waste management operations. Continued efforts will focus on maintaining operational efficiency and boosting community engagement.
2.10 Implement Circular Economy Fund focusing on the Wadeye Abandoned Vehicle pilot program	 Council has successfully continued its abandoned vehicle program, which aims to identify, remove and proper dispose of abandoned vehicles to improve community aesthetics and public safety. However, there is still significant work to be done in integrating these efforts into broader circular economy strategy.

Focus 3: Developing Council for community

Objective

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

Action	Statement
3.1 Establish apprenticeship and traineeship positions	 Council has partnered with GTNT and Batchelor Institute to actively explore apprenticeship opportunities, including the Local Government Trainee Program, which is now in its final stages of implementation.
3.2 Secure additional contracts that create employment opportunities	 Council has secured the Remote Jobs and Economic Development Program contract to enhance employment, while continuing to explore new possibilities. The focus moving forward will be on strengthening strategic planning and community engagement to secure additional contracts in the future.
3.3 Increase Council's civil services workforce hours	 Our strategy to grow the Civil Services workforce has successfully increased headcount by 23%, creating a strong foundation for future capacity. This investment has directly driven increased hours in Wadeye (+2.1%) and Palumpa (+10.7%), demonstrating effective deployment at 2 of our 3 sites. The overall total hours have remained stable, and Council plan to focus further on Peppimenarti Civil Workforce to fully realise an overall increase in civil workforce hours.
3.4 Complete a review of sporting infrastructure across 3 communities	 In addition to Local Authority project prioritisation of playground upgrades and ovals, Council has prioritised actively seeking additional grant funding opportunities for the Active Regional and Remote Communities Program, which has been successful. Further review of sporting infrastructure will be conducted prior to program commencement in the 2025-26 financial year.
3.5 Upgrade security lighting at all Council buildings and facilities	 Upgraded security lighting is ongoing at all Council properties to be completed in the 2025-26 financial year.

Action	Statement
3.6 Improve fencing at Wadeye, Peppimenarti and Nganmarriyanga sporting ovals	 The fencing upgrades Nganmarriyanga and Peppimenarti sporting ovals have been completed. Further work needs to be undertaken at Wadeye.
3.7 Continue to advocate for upgrade of Port Keats Road as the key access point to the West Daly region	 Council continues to lobby for upgrades to the efforts to the Port Keats Road and try to secure further grant opportunities.
3.8 Replace 1 piece of heavy machinery	 Council continues to invest, replacing assets as needed especially heavy plant, with the purchase of a new Tilt Tray worth approx. \$300k and the planned purchase of a 20-tonne excavator, front end loader, prime mover and trailer coming onboard in the 2025-26 financial year.
3.9 Provide training or upskilling opportunities to Council's civil staff	 Council has delivered multiple training programs to build the capacity of civil staff and support their personal and professional development. With budget constraints in mind, Council strategically partnered with Batchelor Institute to deliver targeted qualifications, including Certificate III in Conservation and Ecosystem Management, Certificate I in Automotive Vocational Preparation and Certificate III in Civil Construction Plant Operation, all of which have had a meaningful impact on the civil team.
3.10 Complete Homelands Services budgeted works	 There has been significant progress in the homeland space, with a marked improvement in service delivery, acquittals and projects. The Homelands Services team is on track to complete all budget works.
3.11 Develop and implement a capital expenditure forward works program	 Council is making steady progress towards developing a 2-year forward works plan, which aims to strategically manage and prioritise infrastructure and community services.
3.12 Partner with community agencies to run community events including NAIDOC week	 NAIDOC events were delivered by Thamarrurr Youth and supported by Council. In addition, community barbecues were hosted across the region for numerous occasions, including information sessions for the general election.

Focus 4: Delivering on our promises

Objective

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

Action	Statement
4.1 Install Wadeye bus stops/shelters	 Council is currently installing bus stops/shelters throughout the community.
4.2 Advocate for a renal clinic to be established in Wadeye	 A renal clinic has been approved for Wadeye, it will include 4 renal chairs, an accessible toilet and a nurses' station.
4.3 Advocate for government business centres in 3 communities	 Council continues to partner with Services Australia to ensure that government services are delivered in remote communities. Government business centres have not yet been implemented.
4.4 Advocate for an extreme weather event emergency shelter in Wadeye to cater for the whole region	 Council continues to advocate for a specific public emergency shelter for the West Daly region.
4.5 Develop interconnectivity between work sites to improve speed and reliability, including investigating Starlink in all 3 communities	 Council has continued to support investigating additional Starlink connectivity and improve Microsoft Teams to enhance communication between work sites. This initiative aims to improve connectivity and collaboration, ensuring that staff can communicate effectively regardless of location. These technological upgrades are set to streamline operations and support better service delivery for community.
4.6 Implement centralised system to capture road asset data (GIS)	 Council's efforts to implement a GIS system is underway but not yet fully realised. Further work is required in training and system integration to ensure the successful completion of the project.

Action	Statement
4.7 Work with service providers to develop and implement an Animal Management Plan	 Council has been collaborating with Animal Management in Rural and Remote Indigenous Communities (AMRRIC) to support animal management in community. Further and ongoing collaboration will continue in 2025-26 as well as to develop a formalised Animal Management Plan for the next 5 years.
4.8 Resourcing Wadeye Swimming Pool with a third party contract to manage operations of pool in place	 Council has extended the contract with The Y to allow the pool to remain open to the public. Council has strengthened the reporting requirements of The Y's operation of the Wadeye Swimming Pool.
4.9 Continue the solar street light safer communities initiative	 The solar street light safer communities initiative has met and surpassed its goals, significantly enhancing public safety and environmental sustainability. Ongoing audits of the solar lights are being conducted throughout the year.
4.10 Continue to develop the Peppimenarti Community Hub proposal	 Following the Peppimenarti Community Hub feasibility study, a business case was developed in consultation with the community and various stakeholders. Council is actively seeking grant opportunities to deliver on the business case.
4.11 Continue to partner with local organisations to investigate the Wadeye, Peppimenarti and Nganmarriyanga accommodation hub proposals	 The accommodation hub proposal aimed to provide improved accommodation facilities for the Peppimenarti and Nganmarriyanga communities. However, the project has not commenced due to funding constraints and competing infrastructure priorities in the region. Council is actively seeking grant opportunities to commence working on this project.
4.12 Implement the Top End Region Economic Growth Plan in partnership with government	 Council is aligned with the Northern Territory Government's plan. Council is working on 4 key priorities; infrastructure, Aboriginal capability, industrial growth and economic opportunity. These are long-term objectives of Council and are ongoing.
4.13 Complete Local Authority funded 2024-25 projects	 Despite facing various challenges, Council has successfully completed some Local Authority projects. A key completed project is the Main Park Playground in Wadeye, which is a key initiative to provide safe spaces for children to play and grow. Other projects have experienced delays due to logistical issues and contractor availability. Council is committed to overcoming these obstacles and ensuring completion of all planned projects.

Financial Statements

for year ending
30 June 2025



WEST DALY
Regional Council

WEST DALY REGIONAL COUNCIL
ABN 25 966 579 574

ANNUAL FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

General Purpose Financial Report

for year ending 30 June 2025

Contents

	Page No.
Auditor's Report	48
Chief Executive Officer's Certificate	50
General Purpose Financial Report	
Statement of Comprehensive Income	51
Statement of Financial Position	52
Statement of Changes in Equity	53
Statement of Cash Flows	54
Notes to the Financial Statements	
Note 1 Material Accounting Policy Information	55
Note 2a Functions	62
Note 2b Component Functions	64
Note 3 Operating Revenue	65
Note 4 Operating Expenses	66
Note 5 Cash and Cash Equivalents	68
Note 6 Current Assets - Trade and Other Receivables	69
Note 7 Property, Plant and Equipment	70
Note 8 Trade and Other Payables, and Provisions	72
Note 9 Statement of Cash Flows	73
Note 10 Commitments for Expenditure	73
Note 11 Grants and Contributions with Conditions	74
Note 12 Financial Risk Management	75
Note 13 Fair Value Measurement	77
Note 14 Reserves	78
Note 15 Related Party Transactions	78
Note 16 Contingent Assets and Contingent Liabilities	80
Note 17 Auditor's Remuneration	81
Note 18 Events after Reporting Date	81
Note 19 Council Details	81

PKF Merit Pty Ltd
 ABN 16 107 240 522
 Level 2, 8 Cavenagh Street
 Darwin NT 0800
 PO Box 3470
 Darwin NT 0801
 Australia
 +61 8 8982 1444
clientservices@pkfmerit.com.au
pkf.com.au

Independent audit report to the Chief Executive Officer of West Daly Regional Council

Opinion

We have audited the accompanying general purpose financial report of West Daly Regional Council ("the Council"), which comprises the statement of financial position as at 30 June 2025, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, including material accounting policy information, other explanatory notes and the Chief Executive Officer's Statement.

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

- (a) giving a true and fair view of the financial position of West Daly Regional Council as at 30 June 2025 and of the Council's performance for the year ended on that date; and
- (b) presenting fairly, in all material respects and complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Local Government (General) Regulations*.

Basis for Opinion

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

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

Other Matter

The financial report of the Council for the year ended 30 June 2024 was audited by another auditor who expressed an unqualified opinion on the financial report on 15 November 2024.

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

The Chief Executive Officer ("CEO") of the Council is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Northern Territory Local Government Act and Regulations* and for such internal control as the CEO determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

PKF Merit Pty Ltd is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separately owned legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s). Liability limited by a scheme approved under Professional Standards Legislation.

Auditor's Responsibilities for the Audit of the Financial Report

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

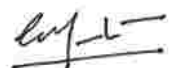
As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

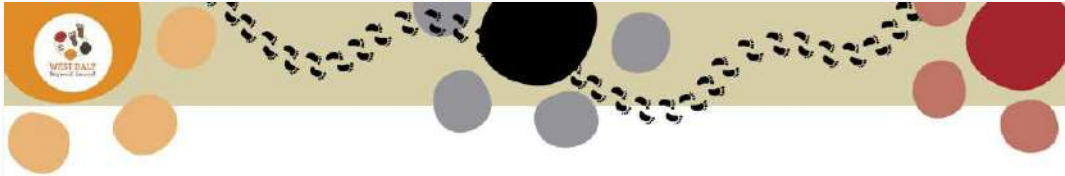


PKF Merit



MunLi Chee
Director
DARWIN

31 October 2025



CHIEF EXECUTIVE OFFICER'S CERTIFICATE

I, John Thomas, the Chief Executive Officer of West Daly Regional Council, certify that the Annual Financial Statements:

- a) have been drawn up in accordance with the applicable *Australian Accounting Standards*, the *Local Government Act 2019*, and the *Local Government (General) Regulations 2021*, so as to present fairly the financial position of the Council for the year ended 30 June 2025 and the results for the year then ended; and
- b) are in accordance with the accounting and other records of the Council.


John Thomas (Oct 31, 2025 08:00:41 GMT+9.5)

John Thomas
 Chief Executive Officer
 Date: 31 October 2025

DARWIN Address: 1/4 Albatross st, Winnellie NT 0820 Telephone: (08) 7922 6403 Email: info@westdaly.nt.gov.au	WADEYE Address: Lot 463 Perdjert Street, Wadeye NT 0822 Postal Address: C/ Wadeye Post Office, Wadeye NT 0822 Telephone: (08) 8977 8702	NGANMARRIYANGA Address: Lot 27, Palumpa NT 0822 Postal Address: CMB 30 Palumpa NT 0822 Telephone: (08) 8977 8500	PEPPIMENARTI Address: Lot 16, Peppimenarti, NT 0822 Postal Address: PMB 56 Peppimenarti NT 0822 Telephone: (08) 8977 8600
---	---	--	---

www.westdaly.nt.gov.au

WEST DALY REGIONAL COUNCIL

Statement of Comprehensive Income for the year ended 30 June 2025

	Notes	2025	2024
REVENUE		\$	\$
Rates and Annual Charges	3a	3,292,939	2,748,623
User Charges and Fees	3b	1,789,188	2,158,374
Interest revenue		275,138	352,240
Grants and Contributions provided for operating purposes	3d	12,329,029	15,856,576
Other Operating Revenue, including loss on asset disposal	3c	(133,245)	122,068
TOTAL REVENUE		17,553,049	21,237,881
EXPENSES			
Employee Costs	4a	5,877,399	5,926,758
Materials and Contracts	4b	285,707	309,998
Interest Expense – Leases		241,665	239,122
Other Operating Expenses	4c	7,415,985	8,141,315
TOTAL EXPENSES		13,820,756	14,617,193
OPERATIONAL SURPLUS BEFORE DEPRECIATION		3,732,293	6,620,688
Depreciation	4d	2,312,575	1,189,894
SURPLUS BEFORE INCOME TAX EXPENSE		1,419,718	5,430,794
Income Tax Expense		-	-
TOTAL SURPLUS FOR THE YEAR		1,419,718	5,430,794
OTHER COMPREHENSIVE INCOME			
Write back of motor vehicles overvalued in 2023		-	(1,000,268)
TOTAL OTHER COMPREHENSIVE INCOME		-	(1,000,268)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		1,419,718	4,430,526

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

WEST DALY REGIONAL COUNCIL

Statement of Financial Position as at 30 June 2025

	Notes	2025	2024
CURRENT ASSETS		\$	\$
Cash and Cash Equivalents	5	4,280,225	5,726,899
Trade and Other Receivables	6	985,158	571,374
Inventory		237,202	-
Prepayments		51,309	51,309
TOTAL CURRENT ASSETS		5,553,894	6,349,582
NON CURRENT ASSETS			
Property, Plant and Equipment	7a	15,114,490	14,851,811
Right of Use Assets	7b	4,746,160	4,952,275
Intangible Assets		-	96,250
TOTAL NON CURRENT ASSETS		19,860,650	19,900,336
TOTAL ASSETS		25,414,544	26,249,918
CURRENT LIABILITIES			
Trade and Other Payables	8a	1,299,293	863,599
Contract Liabilities	8b	2,290,878	4,886,395
Employee Benefits	8c	253,406	342,813
Lease Liabilities	10	180,033	207,008
TOTAL CURRENT LIABILITIES		4,023,610	6,299,815
NON CURRENT LIABILITIES			
Employee Benefits	8c	39,022	23,335
Lease Liabilities	10	5,319,711	5,278,375
TOTAL NON CURRENT LIABILITIES		5,358,733	5,301,710
TOTAL LIABILITIES		9,382,343	11,601,525
NET ASSETS		16,032,201	14,648,393
EQUITY			
Retained Earnings		12,846,206	11,367,398
Reserve		3,280,995	3,280,995
TOTAL EQUITY		16,032,201	14,648,393

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

WEST DALY REGIONAL COUNCIL

Statement of Changes In Equity for the year ended 30 June 2025

Note	Retained Earnings	Asset Revaluation Reserve	Total Equity
	\$	\$	\$
Balance at 1 July 2023	5,936,604	4,281,263	10,217,867
Surplus for the year	5,430,794	-	5,430,794
Other comprehensive income for the year	-	1,008,268	1,008,268
Total comprehensive income for the year	5,430,794	1,008,268	4,430,526
Balance at 30 June 2024	11,367,398	3,280,995	14,648,393
Balance at 1 July 2024	11,367,398	3,280,995	14,648,393
Adjustment to prior year	(35,910)	-	(35,910)
Restated balance at 1 July 2024	11,331,488	3,280,995	14,612,483
Surplus for the year	1,419,718	-	1,419,718
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	1,419,718	-	1,419,718
Balance at 30 June 2025	12,751,206	3,280,995	16,032,201

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

WEST DALY REGIONAL COUNCIL

Statement of Cash Flows for the year ended 30 June 2025

	Notes	2025 \$	2024 \$
Cash Flows from Operating Activities			
Receipts from rates & annual charges		2,773,707	4,972,082
Interest received		218,340	317,583
Grants & contributions		12,329,029	10,882,697
Payments to suppliers and employees		(13,264,578)	(14,658,739)
Net Cash Flows generated from Operating Activities	9b	2,056,497	1,513,623
 Cash Flows from Investing Activities			
<i>Receipts</i>			
Proceeds from sale of assets		-	122,068
 <i>Payments</i>			
Purchase of assets		(3,007,803)	(6,991,228)
Net Cash Flows (used in) Investing Activities		(3,007,803)	(6,974,160)
 Cash Flows from Financing Activities			
<i>Payments</i>			
Lease Payments		(495,369)	(495,369)
Net Cash Flows (used in) Financing Activities		(495,369)	(495,369)
 NET DECREASE IN CASH HELD		(1,446,675)	(5,955,906)
 Cash at Beginning of Reporting Period		5,726,899	11,682,805
 Cash at End of Reporting Period	9a	4,280,225	5,726,899

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

General Information

This note sets out the principal accounting policies adopted in the preparation of the financial statements by West Daly Regional Council (the "Council").

The Local Government Reporting Entity West Daly Regional Council is established under the *Northern Territory Local Government Act* and has its principal place of business at 1/4 Albatross Street, Winnellie NT 0820.

The purpose of this financial report is to provide information about the cash flows, financial performance and position of the Council, and accountability of the resources entrusted to it.

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

Rounding

Unless otherwise stated, amounts in the financial reports have been rounded to the nearest dollar and are presented in full dollars. All amounts are expressed in Australian dollars.

Comparatives

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

Basis of Preparation

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 2019*, the *Local Government (General) Regulations 2021* 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 have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. All amounts are presented in Australian dollars, unless otherwise noted.

Economic Dependency and Going Concern

The Council is dependent on Government funding for the majority of its revenue used to operate the business. The future operations of the Council depend upon the continued funding from the Government. At the date of this report, the Council members have no reason to believe the Government will not continue to support the Council and are of the opinion that the Council will be able to continue as a going concern for the ensuing 12 months from the date of this report.

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

1. Material Accounting Policy Information

Material accounting policies adopted in the preparation of financial statements are presented below and have been consistently applied unless otherwise stated.

Application of new and revised Accounting Standards

The Council has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Revenue Recognition

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

(i) Rates

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 rates are recognised as receivables. A provision is recognised when collection in full is no longer probable.

(ii) User Charges, Fees and Annual Charges

User Charges, Service Fee and Annual Charges revenue are recognised when the outcome of such transactions can be estimated reliably.

(iii) Grants, donations and other contributions

Revenue from grants, donations and other contributions have been recognised when any associated performance obligation to provide goods or services is satisfied.

Grants that have an enforceable agreement but no specific performance obligations but have restrictions on the timing of expenditure will also continue to be recognised on receipt as time restriction on the use of funds is not sufficiently specific to create a performance obligation.

Grants that are not enforceable and/or not sufficiently specific will not be enforceable and/or not sufficiently specific will not qualify for deferral, and continue to be recognised as revenue as soon as they are controlled.

Grants that require the Council to perform services or provides facilities, or to meet eligibility criteria are recognised as income only to the extent that the services required have been performed or the eligibility criteria have been satisfied. When monies received have been paid in advance of performance or eligibility, a liability is recognised.

(iv) Interest revenue

Interest is recognised as it accrues, when it is probable that the future economic benefits will flow to the Council and it can be measured reliably.

(v) Commercial and contract revenue

The Council undertakes activities of a commercial, or quasi commercial nature. Commercial income is recognised overtime in the accounting period when the services are rendered which corresponds closely to the timing of satisfaction of the performance obligation.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less which are convertible to a known amount of cash and subject to an insignificant risk of change in value.

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

1. Material Accounting Policy Information (continued)

Financial Assets

(i) Initial and subsequent measurement

The Council's financial assets comprise cash and cash equivalents, trade and other receivables and loans.

The classification depends on the purpose for which the financial instrument was acquired and is determined at initial recognition and re-evaluated at reporting date. Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss" in which case transaction costs are recognised as expenses in profit or loss immediately. The Council's financial assets are subsequently measured at amortised cost using the effective interest rate method less impairment.

(ii) Effective Interest Method

The effective interest method is a method of calculating the amortised cost of a financial asset 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 financial asset, or, where appropriate, a shorter period. Income is recognised on an effective interest rate basis for debt instruments.

(iii) Impairment of financial assets

Financial assets are evaluated at each balance sheet date to determine any evidence of impairment. Financial assets are impaired where there is objective evidence that as a result of one or more events that occurred after the initial recognition of the financial assets the estimated future cash flows of the investment have been impacted. For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated future cash flows, discounted at the original effective interest rate.

(iv) De-recognition of financial assets

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

Leases

In 2006 the *Land Rights Act* was amended to enable township leasing. Leasing arrangements currently exist for Darwin Office & S19 – Northern Land Council. Buildings and infrastructure assets are recognised in the financial statements as prescribed assets. This is due to the status West Daly Regional Council has under 'Right of Occupation' from section 6.2 of the Head Lease agreement and the fact that under general property law it is the Executive Director of Township leasing who has the leasehold ownership interest in the land.

Council as a Lessor

Rental income from 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.

Council as a Lessee

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any re-measurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets. The right-of-use assets are also subject to impairment.

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

1. Material Accounting Policy Information (continued)

ii) Lease liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.

iii) Short-term leases and leases of low-value assets

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Property, Plant and Equipment

Land

The *Aboriginal Land Rights Act* establishes native title over land in the West Daly. In the absence of clear title no land assets are recognised in the Council's Statement of Financial Position.

Land under Roads

As the Council does not own any land, the Council has elected not to value or recognise as an asset land under roads acquired prior to 1 July 2008 in accordance with the election available under AASB 1051 *Land under Roads*.

Property, Buildings and Infrastructure

Revaluation increments arising from recognising assets at valuation are offset against one another within the class of assets. Net revaluation increments in the carrying amounts of these assets are recognised directly in accumulated equity under the heading of asset revaluation reserve to the extent that the increment reverses a decrement that was previously recognised as an expense in the net profit or loss in respect of the same class of assets. No amounts were recognised in the accounts arising from previous revaluations so all increments are recognised in revaluation reserve.

Valuations Structure and Site Improvement, Plant and Equipment and Motor Vehicles

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

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

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

The valuation was prepared in accordance with the Australian Accounting Standards with the basis of value used being fair value of the assets. In determining fair value, the valuer has used the Market Approach and Cost Approach. The market approach compares assets with identical or comparable (similar) assets for which price information is available.

The cost approach provides an indication of value by calculating the current replacement or reproduction cost of an asset and making deductions for physical deterioration and all other relevant forms of obsolescence. Straight line depreciations was used for all infrastructure assets and the estimated remaining useful life of assets having regard to physical deterioration, functional and economic obsolescence.

Council assets were valued on the basis that the Council intends to retain the assets for a continuous use for Council purposes. The current use of these assets is presumed to their highest and best use. The valuation of these assets at 30 June 2023 resulted in an increase in their value of \$4,281,263 and an increase of the same amount in the Asset Revaluation Reserve.

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

1. Material Accounting Policy Information (continued)

Following a detailed review of its asset base at 30 June 2023 Council determined that its motor vehicles were overvalued by \$1,000,268. The resulting write down of \$1,000,268 was charged to the asset revaluation reserve through other comprehensive income.

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

(ii) Roads Structure

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

Plant, Machinery and Equipment, and Motor Vehicles

Acquisition of Plant, Machinery and Equipment, and Motor Vehicles is recognised at cost when control of the asset passes to the Council. Cost includes expenditure that is directly attributable to the acquisition.

Capital work in progress

Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant & equipment when completed ready for use.

Depreciation

All property, plant and equipment, with the exception of land, is systematically depreciated over its useful life in a manner which reflects the consumption of the service potential embodied in those assets from the time that the item of property plant and equipment is available for use.

Depreciation is provided for on a straight line method using useful lives which are reviewed each reporting period.

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

Buildings, Infrastructure, Structures, Site Improvements	10 - 40 Years
Plant and Equipment	3 - 36 Years
Motor Vehicles	4 - 10 Years

Impairment of non-financial assets

At the end of each reporting period, the Council reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Financial Liabilities

(i) Payables

These amounts represent liabilities for goods and services provided to the Council prior to the end of the financial year which remain unpaid. The amounts are unsecured and usually paid within thirty days of recognition.

(ii) Other Financial Liabilities

Other financial liabilities 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 the 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.

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

1. Material Accounting Policy Information (continued)

Employee benefits

Provision is made 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.

Employee benefits expected to be settled within 12 months:

Provisions in respect of employee benefits expected to be settled within 12 months are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Employee benefits not expected to be settled within 12 months:

Provisions made in respect of employee benefits which are not expected to be settled within 12 months are measured at the present value of the estimated future cash flows to be made by the Council in respect of services provided by the employees up to reporting date.

New accounting standards and interpretations

Standards issued by the AASB not yet effective.

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2025, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note. The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

New accounting standards and interpretations - Standards issued by the AASB not yet effective.

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2025, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note. The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability

Effective for NFP annual reporting periods beginning on or after 1 January 2026

- AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments

Effective for NFP annual reporting periods beginning on or after 1 January 2028

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5, AASB 2023-7 and AASB 2024-4)

- *AASB 18 Presentation and Disclosure in Financial Statements.*

This standard is applicable to annual reporting periods beginning on or after 1 January 2027 and early adoption is permitted. The standard replaces IAS 1 'Presentation of Financial Statements', with many of the original disclosure requirements retained and there will be no impact on the recognition and measurement of items in the financial statements. But the standard will affect presentation and disclosure in the financial statements, including introducing five categories in the statement of profit or loss and other comprehensive income: operating, investing, financing, income taxes and discontinued operations. The standard introduces two mandatory sub-totals in the statement: 'Operating profit' and 'Profit before financing and income taxes'. There are also new disclosure requirements for 'management-defined performance measures', such as earnings before interest, taxes, depreciation and amortisation ('EBITDA') or 'adjusted profit'. The standard provides enhanced guidance on grouping of information (aggregation and disaggregation), including whether to present this information in the primary financial statements or in the notes. The company will adopt this standard from 1 July 2027 and it is expected that there will be a significant change to the layout of the statement of profit or loss and other comprehensive income.

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

1. Material Accounting Policy Information (continued)

Critical Accounting Judgements and Key Sources of Estimation Uncertainty

In the application of the accounting policies, management are 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 factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are described below:

Estimation of useful lives of assets

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

Lease terms

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the Association will make. The Council determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the Council.

Employee benefits

The liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Performance obligations

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

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

2a. Functions

The income derived from each function, the expenditure that can be reliably attributed to each function and the comparison between the budgeted and actual result for the financial year for each Council function are as follows:

Category	General Public Services		Public Order & Safety		Economic Affairs		Environmental Protection	
	2025 \$	2024 \$	2025 \$	2024 \$	2025 \$	2024 \$	2025 \$	2024 \$
Income								
Other Operating Revenue	-	-	-	-	-	-	-	-
Grants and Contributions	2,664,712	3,224,103	1,868,220	2,260,408	3,846,918	6,500,441	78,540	167,074
Rates and Annual Charges	3,292,939	2,748,623	-	-	-	-	-	-
User Charges	1,621,412	2,027,424	-	-	-	-	167,776	130,950
Interest & Investment Income	166,005	200,854	-	-	-	-	-	-
Total Income	7,745,069	8,201,004	1,868,220	2,260,408	3,846,918	6,500,441	246,316	298,023
Expenses								
Capital Expenses	(7,007)	(8,070)	16,471	18,968	60,474	69,644	-	-
Employee Costs	2,794,697	2,376,605	1,360,626	1,566,947	1,119,592	1,289,363	-	-
Interest Expenses	29,322	31,554	-	-	-	-	-	-
Materials & Contracts	46,161	53,160	416	479	131,977	151,990	-	-
Operational Costs	2,516,156	2,897,698	144,348	150,608	2,029,226	2,015,871	118,657	121,020
Repairs & Maintenance	235,706	271,448	119,369	137,470	169,855	195,611	-	-
Total Expenses	5,615,035	5,622,396	1,641,230	1,874,471	3,511,123	3,722,478	118,657	121,020
Depreciation	1,971,150	928,766	47,222	20,425	219,375	208,380	-	-
Net Surplus	158,884	1,649,842	179,769	365,511	116,421	2,569,582	127,659	177,003

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

2a. Functions (continued)

Category	Housing & Community		Health		Recreation, Culture & Religion		Total	
	2025 \$	2024 \$	2025 \$	2024 \$	2025 \$	2024 \$	2025 \$	2024 \$
Income								
Other Operating Revenue	(133,245)	122,068	-	-	-	-	(133,245)	122,068
Grants and Contributions	2,277,624	1,777,123	-	-	1,593,014	1,927,428	12,329,029	15,856,576
Rates and Annual Charges	-	-	-	-	-	-	3,292,939	2,748,623
User Charges	-	-	-	-	-	-	1,789,188	2,158,373
Interest & Investment Income	64,211	71,151	-	-	44,922	80,235	275,138	352,240
Total Income	2,208,590	1,970,342	-	-	1,637,936	2,007,663	17,553,049	21,237,881
Expenses								
Capital Expenses	-	-	-	-	-	-	69,937	80,542
Employee Costs	453,781	522,591	91,880	105,812	56,824	65,440	5,877,399	5,926,758
Interest Expenses	212,343	207,568	-	-	-	-	241,665	239,122
Materials & Contracts	9,430	10,860	3,280	3,777	94,444	89,732	285,707	309,998
Operational Costs	653,137	736,547	27,510	16,052	1,050,499	1,194,164	6,539,533	7,131,960
Repairs & Maintenance	195,199	224,799	22	25	86,364	99,460	806,516	928,813
Total Expenses	1,523,890	1,702,364	122,692	125,667	1,288,130	1,448,795	13,820,756	14,617,193
Depreciation	74,728.18	32,322.50	-	-	-	-	2,312,475	1,189,894
Net Surplus/(Loss)	684,700	267,978	(122,692)	(125,667)	349,806	558,868	1,419,818	5,430,794
Net Carrying Values of Assets							19,860,650	19,900,336

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

2b. Component Functions

The major functions undertaken are:

- General Public Services:
Governance, CEO Office, Finance, HR, IT, Admin, Elected Members, Audit, Records, Council Meetings
- Public Order & Safety:
Night Patrol, Animal Control, Emergency Services
- Economic Affairs:
Roads, Infrastructure, Transport, Employment & Training, Local Business Support
- Environmental Protection:
Waste Management, Sanitation, Landcare, Environmental Health Officers
- Housing & Community:
Staff Housing, Community Development, Homelands Maintenance, Outstations
- Health:
Public Health and Safety
- Recreation, Culture & Religion:
Sport & Recreation, Libraries, Parks & Gardens, Art Centres, Cultural Programs

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

	2025	2024
	\$	\$
3. Operating Revenue		
a RATES AND CHARGES		
<u>Ordinary Rates</u>		
General Rates	1,976,550	1,634,024
Total Ordinary Rates	1,976,550	1,634,024
<u>Annual Charges</u>		
Domestic Waste Charges	1,316,389	1,114,599
Total Annual Charges	1,316,389	1,114,599
Total Rates & Annual Charges	3,292,939	2,748,623
b USER CHARGES & FEES		
Property lease rental fees	396,470	564,870
Australia Post Income	16,000	15,922
Income - Airport Transfers	945	12,162
Landing Fee Income	211,957	191,263
Environmental Charges	44,748	-
Visitors Accommodation	46,668	-
Commercial Services Income	-	91,038
Workshop Income - 3rd party customers	-	2,149
Rent Employee Housing	17,147	10,722
Fuel Rebate Income	-	1,873
Hire of Council Assets	5,523	90,898
Period Contracts - Airports	328,072	253,425
Period Contracts - Other	202,603	180,142
Insurance Claims	162,533	466,868
Other Charges & Fees	356,522	277,042
Total User Charges & Fees	1,789,188	2,158,374
c OTHER OPERATING REVENUE		
(Loss) / Gain on disposal of assets	(282,577)	122,068
Period Contracts Housing	149,332	-
Total Other Operating Revenue	(133,245)	122,068

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

	2025	2024
	\$	\$
3. Operating Revenue		
d GRANTS		
<u>Commonwealth Grants</u>		
Australian Government – Operational Grants	3,933,852	1,053,690
Australian Government – Capital Grants	-	1,296,241
	3,933,852	2,349,931
<u>NTG Grants</u>		
NT Government – Operational Grants	6,910,776	6,178,062
NT Government – Capital Grants	1,404,390	7,186,433
	8,315,166	13,364,495
Other Grant Income	80,011	142,152
	80,011	142,152
Total Grants and Contributions	12,329,029	15,856,576
4. Operating Expenses		
a EMPLOYEE COSTS		
Wages and Salaries	5,105,353	4,660,336
Annual Leave and Long Service Leave Movements	27,980	445,224
Travel Allowances	68,382	79,024
Superannuation	529,978	502,046
Workers Compensation	121,292	143,681
Other Employee Costs	24,414	96,447
TOTAL EMPLOYEE COSTS	5,877,399	5,926,758

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

4. Operating Expenses (continued)

	2025	2024
	\$	\$
b MATERIALS & CONTRACTS		
Materials and Services Allocation	3,823	84,357
Consumable Items	92,954	99,951
Cleaning Products and Contractors	94,599	24,498
Materials Furniture & Office Equipment	14,574	20,106
Material – Tools	52,057	17,679
Materials Minor Assets < \$5,000	15,012	64,644
Materials Used – Mechanic Workshop	12,688	(1,298)
Total Materials & Contracts	285,707	309,998
c OTHER OPERATING EXPENSES		
Advertising	27,343	36,770
Accommodation	33,545	43,285
Asset Write Off	-	20,477
Audit Expenses 2023/2024	70,242	48,072
Consulting Fees	244,064	427,510
Contractors	2,399,129	2,009,308
Councillor Payments and Expenses	207,493	243,204
Doubtful Debts	425,598	(4,785)
Freight Expense	128,654	191,162
Fuel Diesel / UL	92,559	253,924
General Expense	(267,152)	116,717
Hire of Plant, Equipment and Motor Vehicle	19,800	211,900
ICT Technology Expense	789,882	993,957
Insurance	945,884	723,244
Legal Fees	167,589	104,834
Licenses and Registrations - MV & P	49,459	46,473
Minor Assets and Equipment	19,090	47,430
Operational Expenses	50,532	150,574
Outsourced Service	20,169	119,200
Outstation Assets - P&L	-	149,673
Recruitment and Relocation	90,307	100,913
Repairs & Maintenance	1,131,891	1,472,050
Short Term Leases	197,253	88,586
Street Light Costs	20,178	123,114
Subscriptions and Membership	55,680	53,121
Training and Professional Development	103,862	57,759
Travel	37,824	78,329
Utilities - Electricity	214,655	124,492
Utilities - Water & Sewerage	140,455	110,022
Total Other Operating Expenses	7,415,985	8,141,315

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

4. Operating Expenses (continued)

	2025 \$	2024 \$
e DEPRECIATION		
Depreciation – Road Infrastructure	127,100	103,590
Depreciation – Plant & Equipment	222,853	167,989
Depreciation – Structures and Site Improvements	1,318,776	253,327
Depreciation – Motor Vehicles	398,096	314,504
Depreciation – ROU Assets	245,750	341,734
Amortisation – Intangible Assets	-	8,750
Total Depreciation	2,312,575	1,189,894

5. Cash and Cash Equivalents

CASH

Cash on Hand	451	500
Cash at Bank	4,279,774	5,726,339
TOTAL CASH	4,280,225	5,726,899

Restricted Cash

External restrictions:

Contract liabilities, including Revenue in advance	2,290,878	4,886,395
Employee leave entitlements (Note 8c)	292,428	366,148
Total Restricted Cash	2,583,306	5,272,543

Total Unrestricted

1,696,919 **474,356**

Total Cash Available

4,280,225 **5,726,899**

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

6. Current Assets – Trade and Other Receivables	2025	2024
	\$	\$
Rates & Annual Charges Receivables	640,729	459,871
Accrued Income	95,907	94,854
Other Receivables	268,159	39,949
Less Expected Credit Losses	(19,637)	(23,300)
TOTAL RECEIVABLES	985,158	571,374

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

a Trade receivables and allowance for doubtful debts

Trade receivables are non-interest bearing and are generally on 30 day terms. The ageing of trade receivables at 30 June 2025 is detailed below:

Rates and Annual Charges	640,729	459,871
Other Receivables - Not past due	198,531	-
Past due 31-60 days	35,076	20,125
Past due 61-90 days	2,039	1,170
Past due 91 days	32,513	18,654
Total Gross Trade Receivables	908,888	499,820

b Expected Credit Losses

Expected credit losses were identified for the following receivables:

Past due 91 days	19,637	23,300
Total Impaired Receivables	19,637	23,300

Balance at beginning of year	23,300	28,085
Expected credit losses recognised during the year/reversed	(3,663)	(4,785)
Balance at end of year	19,637	23,300

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

7. Property Plant & Equipment	2025 \$	2024 \$
a Fair Value or gross carrying amount and accumulated depreciation		
Road Structure – at cost	4,415,477	3,377,270
Less: Accumulated Depreciation	(2,525,560)	(2,398,460)
Total	1,889,917	978,810
Structure and Site Improvements – At independent valuation 2023	2,427,830	2,427,830
At cost	5,740,073	5,536,359
Less: Accumulated Depreciation	(1,572,103)	(253,327)
Total	6,595,800	7,710,862
Plant and Equipment – At independent valuation 2023	1,912,229	1,912,229
At cost	998,477	390,208
Less: Accumulated Depreciation	(392,363)	(169,510)
Total	2,518,343	2,132,927
Motor Vehicles – At independent valuation 2023	1,941,331	1,941,331
At cost	207,336	112,687
Less: Accumulated Depreciation	(660,327)	(262,231)
Total	1,488,340	1,791,787
Work in Progress – at cost	2,622,090	2,237,425
Total	2,622,090	2,237,425
Total Property, Plant and Equipment	15,114,490	14,851,811
b Right of use Assets – Leased building at cost	6,422,855	6,100,299
Less: Accumulated Depreciation	(1,676,695)	(1,148,024)
Total	4,746,160	4,952,275

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

7. Property Plant & Equipment (continued)	2025 \$	2024 \$
c Movements in carrying amounts		
Road Structures		
Road Structures – Opening Written Down Value	978,810	1,082,400
Plus: Additions	1,038,207	–
Less: Depreciation	(127,100)	(103,590)
Total	1,889,917	978,810
Structure and Site Improvements		
Structure and Site Improvements – Opening Written Down Value	7,710,862	2,427,830
Plus: Additions	203,714	5,536,359
Less: Depreciation	(1,318,776)	(253,327)
Total	6,595,800	7,710,862
Plant and Equipment		
Plant and Equipment – Opening Written Down Value	2,132,927	1,912,229
Plus: Additions	608,269	388,687
Less: Depreciation	(222,853)	(167,989)
Total	2,518,343	2,132,927
Motor Vehicles		
Motor Vehicles – Opening Written Down Value	1,791,787	2,995,237
Plus: Additions	495,580	111,322
Less: Disposals / Adjustment	(400,930)	–
Less: Depreciation	(398,096)	(314,504)
Less: Revaluation Decrement	–	(1,000,268)
Total	1,488,341	1,791,787
Right of use Assets		
Right of use Asset – Opening Written Down Value	4,952,275	5,292,685
Plus: Additions / Adjustments	39,635	1,324
Less: Depreciation	(245,750)	(341,734)
Total	4,746,160	4,952,275
Work in Progress		
Opening Balance	2,237,425	1,282,565
Additions	622,398	954,860
Capitalisation	(237,733)	–
Total	2,622,090	2,237,425

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

	2025 \$	2024 \$
8. Trade and Other Payables & Provisions		
a <u>Trade and Other Payables</u>		
Trade Creditors	1,035,747	672,189
Accrued Expenditure	355,388	129,254
ATO Liabilities – GST (receivable) / payable	(125,170)	13,209
Other Payables	33,328	48,947
Total Trade and Other Payables	1,299,293	863,599
b <u>Other Contract Liabilities</u>		
Contract Liabilities (Note 11)	249,249	4,881,618
Revenue in advance	2,041,629	4,777
Total Other Contract Liabilities	2,290,878	4,886,395
c <u>Employee Benefits – Current</u>		
Annual Leave	221,600	263,585
Long Service Leave	31,806	79,228
Total Current Provisions	253,406	342,813
<u>Employee Benefits – Non-Current</u>		
Long Service Leave	39,022	23,335
Total Non-Current Provisions	39,022	23,335
TOTAL PROVISIONS	292,428	366,148

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

	Note	2025 \$	2024 \$
9. Statement of Cash Flows			
a Reconciliation of Cash			
Cash on hand and at Bank		4,280,225	5,726,899
Balances as per Statement of Cash Flows		<u>4,280,225</u>	<u>5,726,899</u>
b Reconciliation of Change in Net Assets to Cash from Operating Activities			
Surplus / (Loss) for the current year		1,419,718	5,430,794
Non-cash flows:			
Depreciation and amortisation expense	4e	2,312,575	1,189,894
(Gain) / Loss on disposal / write-down of assets	4c	282,577	(122,068)
Interest expense on lease liabilities		241,665	239,122
Changes in assets and liabilities:			
(Increase) / decrease in Trade and Other Receivables		(413,784)	25,643
(Increase) / decrease in Other Assets		-	(42,854)
(Increase) / decrease in Inventory		(237,202)	44,967
Increase / (decrease) in Trade and Other Payables		435,694	(190,102)
Increase / (decrease) in Other Contract Liabilities		(1,925,386)	(4,973,879)
Increase / (decrease) in Lease Liabilities		14,360	-
Increase / (decrease) in Employee Provisions		(73,720)	(87,894)
Net Cash generated from/(used in) operating activities		<u><u>2,056,497</u></u>	<u><u>1,513,623</u></u>

10. Commitments for Expenditure

The Council has entered into contracts for future expenditure which are not provided in the financial statements:

Leasehold Rental (Lease Liability Commitments)**Committed at the reporting date but not recognised as liabilities, payable:**

Within one year	180,033	207,007
One to five years	710,096	676,345
More than five years	4,609,615	4,428,813
Total Lease Liability Commitments	<u>5,499,744</u>	<u>5,312,165</u>

Leasehold Rental (Operating Lease Committee)**Committed at the reporting date but not recognised as liabilities, payable:**

Within one year	-	47,250
Total Operating Lease Commitments	<u>-</u>	<u>47,250</u>

The non-cancellable operating leasing commitments in 2025 were for the short-term lease of rental property and storage shed. All such leases at 30 June 2025 are on a month to month basis.

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

	2025	2024
	\$	\$
11. Grants & Contributions with Conditions		
Grants and Contributions that were obtained on the condition that they be expended on specific purposes but which are not yet expended in accordance with those conditions, are as follows:		
Grant / Project		
Housing Maintenance Services (HMS)	-	688,602
Vehicles in Wadeye	-	107,953
NTG – Local Authority Project Funding (LAPF)	446,470	116,388
Local Roads and Community Infrastructure – Grant	-	-
Waste and Resource Management	40,760	-
Diminin Cemetery Upgrade Project	62,710	-
Homelands Capital – Housing Works at Fossil Head	-	58,146
Homelands Capital – Road Works at Fossil Head	-	1,052,496
Homelands Solar Upgrade	169,046	-
Peppimenarti Softball Pitch and Football Oval	-	87,540
Solar Street Lights in Peppimenarti	-	19,192
Solar Street Lights in Palumpa – ASB00007	-	18,424
Community Place for People 2022-2023 – Playgrounds for Our Community	-	70,158
2022-23 Capital Grant – Fossil Head Shelter Upgrades	-	38,270
Top End Regional Flexible Grants – Removal of Abandoned Vehicles in Wadeye	-	46,064
Stimulus Package	-	27,635
Peppimenarti Library Infrastructure Upgrade	59,315	59,315
Local Roads and Community Infrastructure (LRCI) – Phase 4	178,100	364,965
New Community Night Patrol Hilux's	-	10,952
Homelands Supply & Install Machinery	-	71,680
Shade Structure & Steel Tank Stand and Table Seating	48,001	48,001
Homelands Install Machinery Shed, Table Seating & Cemetery Fencing	14,172	65,522
Homelands Supply & Install Machinery Shed & Playground Shelter	91,279	125,039
Homelands Housing, Maintenance and Essential Services	-	269,398
Community Night Patrol	-	277,877
Roads to Recovery (R2R)	-	752,201
Manthathpe Cemeteries	47,979	47,979
Purchase – Motor Grader	-	20,708
Community for People Grant 2023-24 – Splash Pads Peppi & Palumpa	359,844	359,844
Peppimenarti Library Upgrade Infrastructure – Stage 2	-	77,269
	1,517,676	4,881,618
Contract Liabilities		
Balance at the beginning of the year	4,881,618	9,860,274
Additions: Grants for which performance obligation will only be satisfied in subsequent years	1,517,676	4,881,618
Expended: Grants acquitted or utilised during the year	(6,150,045)	(9,860,274)
Closing balance (Note 8b)	249,249	4,881,618

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

12. Financial Risk Management

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

Liquidity Risk

Liquidity risk is the risk that the Council will not be able to meet its obligations as and when they fall due. The Council manages its liquidity risk by monitoring cash flows and also through its budget management process. Due to the nature of its business, the Council is able to estimate its income and cash flows based on grant funding timeframes.

Credit Risk

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

The Council does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Council. The majority of the Council's debtors are government owned and funded entities and credit risk of Council is low.

Market Risk

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

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates. The Council manages its interest rate risk by maintaining floating rate cash and floating rate debt.

Sensitivity analysis

At balance date, the Council had the following financial assets exposed to variable interest rate risk:

	2025	2024
	\$	\$
Financial Assets		
Cash at bank	4,280,225	5,726,899
	4,280,225	5,726,899

At balance sheet date the Council has not entered into any loans or other financial commitments that present exposure to interest rate risk. Credit cards are the only short term financial instrument used by the Council and balances are cleared at month end. The table below details the interest rate sensitivity analysis of the Council at balance date, holding all other variables constant. A 100 basis point change is deemed to be possible change and is used when reporting interest rate risk.

	Change in Variable	Effect on Profit or Loss 2025 \$	Effect on Equity 2025 \$	Effect on Profit or Loss 2024 \$	Effect on Equity 2024 \$
Financial Assets					
Cash and Cash Equivalents	1%	42,802	42,802	57,269	57,269
	(1)%	(42,802)	(42,802)	(57,269)	(57,269)

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

12b. Net fair values of financial assets and liabilities

Cash and cash Equivalents:

The carrying amounts of cash and cash equivalents approximate their fair value due to its short term to maturity nature.

Loans and receivables and Trade and other payables:

Their carrying amounts approximate their fair value due to its short term to maturity nature.

12c. Financial Instruments Composition and Maturity Analysis

The table below reflects the undiscounted contractual settlement terms for the financial instruments of a fixed period of maturity, as well as management's expectation of the settlement period for all financial instruments.

Financial Instruments	Within 1 year		1 to 5 years		Total Carrying amount	
	2025	2024	2025	2024	2025	2024
	\$	\$	\$	\$	\$	\$
Financial Assets - cash flows realisable						
Cash on Hand	4,280,225	5,726,899	-	-	4,280,225	5,726,899
Trade and other receivables	985,158	571,374	-	-	985,158	571,374
Total	5,265,383	6,298,273	-	-	5,265,383	6,298,273
Financial Liabilities due for payment						
Trade and other payables (excluding ATO Liabilities)	1,424,463	850,930	-	-	1,424,463	850,930
Lease Liabilities	180,033	207,008	5,319,711	5,278,375	5,499,744	5,485,383
Total	1,604,496	1,057,938	5,319,711	5,278,375	6,924,207	6,336,313

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

13. Fair Value Measurement

In accordance with AASB 13, the fair value of financial assets and liabilities and non-financial assets which are measured at fair value on a recurring or non-recurring basis and those assets and liabilities not measured at fair value but for which fair value is disclosed in accordance with other relevant standards, are categorised into 3 levels based on the significance of inputs used to measure the fair value. The fair value hierarchy has the following levels:

- a) Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities that an entity can access at the measurement date;
- b) Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- c) Level 3: inputs for the asset or liability that are not based on observable market data (unobservable data).

The level within which the asset or liability is classified is determined based on the lowest level of significant input to the fair value measurement.

For purposes of determining the market value at Level 1, a market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

(a) Financial Assets and Liabilities

The Council has no financial assets and liabilities measured at fair value as at 30 June 2025.

(b) Non-Financial Assets

	<u>Level 2/3</u>	<u>Total</u>
30 June 2025		
Road Structures, Structure & Site Improvement, Plant & Equipment and Motor Vehicles	12,492,401	12,492,401
30 June 2024		
Road Structures, Structure & Site Improvement, Plant & Equipment and Motor Vehicles	12,614,386	12,614,386

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

The valuation was prepared in accordance with the Australian Accounting Standards with the basis of value used being fair value of the assets. In determining fair value, the valuer has used the Market Approach and Cost Approach. The market approach compares assets with identical or comparable (similar) assets for which price information is available.

The cost approach provides an indication of value by calculating the current replacement or reproduction cost of an asset and making deductions for physical deterioration and all other relevant forms of obsolescence. Straight line depreciations was used for all infrastructure assets and the estimated remaining useful life of assets having regard to physical deterioration, functional and economic obsolescence.

Council assets were valued on the basis that the Council intends to retain the assets for a continuous use for Council's purposes. The current use of these assets is presumed to their highest and best use. The Council deems the fair values from the 2023 valuation as applicable at 30 June 2025.

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

14. Reserves

Asset Revaluation Reserve

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets and available-for-sale financial assets. There was no movement in the asset revaluation reserve for the year ended 30 June 2025.

15. Related Party Transactions

- The related parties of the Council include: the key management personnel because they have authority and responsibility for planning, directing and controlling the activities of the Council directly;
- spouses, children and dependants who are close family members of the key management personnel; and
- Any entities controlled or jointly controlled by key management personnel's or controlled or jointly controlled by their close family members.

Key Management Personnel

Key management personnel of the Council are those persons having authority and responsibility for planning, directing and controlling the activities of Council. These include the Councillors, Chief Executive Officer and General Managers of Directorates as listed below.

a Key Management Personnel

Names of persons holding the position of key management personnel at the Council during the financial year are:

Elected Members

Former Mayor: From Wadeye

Deputy Mayor: Wilfred Harris

Resigned (January 2025)

Mayor: John Wilson

Deputy Mayor: Terry Sams

Councillor: Mark Tunmnuck-Smith

Councillor: Peter Cumaiyi

Appointed 5 April 2024

CEO

John Thomas

Appointed 13 May 2024

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

15. Related Party Transactions (continued)

b Remuneration of Key Management Personnel

The aggregate compensation made to key management personnel and other members of key management personnel in the financial year is set out below:

	2025 \$	2024 \$
Short-term employee benefits	734,589	1,374,256
Long-term employee benefits	56,527	27,523
Post-employment benefits	14,136	47,658
Termination benefits	35,344	82,000
Super	82,737	-
Councillor allowances	230,786	243,204
	1,154,119	1,774,641

Local Government Act 2019 regulation 13 requires a separate line for total remuneration provided to each CEO for the financial year. The total remuneration provided to the CEO's are set out below:

	CEO John Thomas	2025 \$	2024 \$
Short term benefits and allowances			
Salary	225,974	225,974	406,305
Allowances	1,107	1,107	9,000
Superannuation	28,704	28,704	46,153
Total short-term benefits and allowances	255,785	255,785	461,458
Non-cash benefits			
Value of vehicle	-	-	37,304
Value of housing	4,550	4,550	4,725
Value of utilities	-	-	3,175
Values of training and development	9,300	9,300	-
Total non-cash benefits	13,850	13,850	45,204
Other long-term benefits	32,850	32,850	690
Total remuneration	302,485	302,485	507,352

- Consist of salary annual and sick leave paid during the year.
- Allowances paid include phone allowances and of paid travel allowance.
- Vehicle benefit amount calculated using the statutory FBT method and is the grossed up taxable value.
- CEO housing provided in Wadeye Community.
- Other long-term benefits consists of accrued annual and long service leave.
- No loans have been made guaranteed or secured by Council to KMP during the reporting year.
- Other than the amounts paid as taxpayers or residents (e.g. rates, user charges fees, etc) no other transactions have been made with KMP during the year.
- The amount paid to KMP close family members in amounted to nil in 2025 and 2024.
- Other than the above there are no transactions to any organisations on an arm's length basis an under normal terms and conditions where the councils KMP may hold executive positions and/ or directorships during the year.

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

15. Related Party Transactions (continued)

- c** No loans have been made, guaranteed or secured by the Council to Key Management Personnel during the reporting year 2023/2024.
- d** No transactions other than remuneration payment or reimbursement of approved expenses were entered into by the Council with Key Management Personnel, or Related Parties of such Key Management Personnel during the reporting year 2023/2024.

During the year, the Council entered into the following transactions with the related parties:

	2025	2024
	\$	\$
Receiving of Services		
CouncilBiz	345,632	886,867
Local Government Association NT	24,497	25,667
	370,129	912,534

16. Contingent Assets and Contingent Liabilities

Contingent Liabilities

Under the terms and conditions of the Constitution of CouncilBiz, the Council and other members have guaranteed the debts and liabilities of CouncilBiz. As at 30 June 2025, the amount of the obligation cannot be measured with sufficient reliability, and has not been recognised in the accounts.

Rehabilitation of Landfill Sites

The Council operates a land fill site at West Daly giving rise to an obligation to rehabilitate the site in the future. The Council at this stage is unable to quantify the amount to rehabilitate the site as the liability cannot be reliably estimated.

Other Contingent Liabilities

The Council is involved from time to time in various claims incidental to the ordinary course of business. It is not practical to estimate the potential liability at this stage.

The Council believes that it is appropriately covered for claims through its insurance coverage and does not expect any material liabilities to eventuate.

The Councillors are not aware of any Contingent Liabilities and Contingent Assets as at 30 June 2025 (2024: \$Nil).

WEST DALY REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

	2025 \$	2024 \$
17. Auditor's Remuneration		
Amounts received or due and receivable by the auditors of West Daly Regional Council		
Current Auditor PKF Merit (2025)		
- Audit services	40,000	-
- Other assurance services	63,348	-
- Other non-assurance services	35,000	-
Total Remuneration	138,348	-
Previous Auditor (2024)		
- Audit services	-	42,650
- Other assurance services	3,200	3,200
- Accounting/bookkeeping assistance	83,063	82,112
- Other non-assurance services	-	36,131
Total Remuneration	86,263	164,093

18. Events after Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may affect the operations of the Council, the results of those operations, or the state of affairs of the Council in future financial years.

19. Council Details

West Daly Government Council is a local government body.

The principal place of business is:

West Daly Government Council
1/4 Albatross Street
WINNELLIE NT 0820



WEST DALY

Regional Council

DARWIN

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

WADEYE

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

NGANMARRIYANGA

Address: Lot 108,
Nganmariyanga NT 0822
Postal Address: CMB 30
Palumpa NT 0822
Telephone: (08) 8977 8500

PEPPIMENARTI

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

REPORT

ITEM NUMBER	6.2
REPORT TITLE	Finance report for month ending 30 September 2025
PREPARED BY	Karen Parry (Director of Corporate Services)



PURPOSE

To provide the Council with the Financial Management Report for the period ended 30th September 2025

BACKGROUND

The Local Government (General) Regulations 2021, Division 7, require that Council receive a report setting out:

(1)

- The actual income and expenditure of the council for the period from the commencement of the financial year up to the end of the previous month; and
- The most recently adopted annual budget; and
- Details of any material variances between the most recent actual income and expenditure of the council and the most recently adopted annual budget.

(2)

- Details of all cash and investments held by the Council (including money held in trust); and
- The closing cash at bank balance split between tied and untied funds; and
- A statement on trade debtors and a general indication of the age of the debts owed to the Council; and
- A statement on trade creditors and a general indication of the age of the debts owed by the Council; and
- A statement in relation to Council's payment and reporting obligations for GST, fringe benefits tax, PAYG withholding tax, superannuation and insurance; and
- Other information required by the Council.

(3)

- A certification, in writing, by the CEO to the Council that, to the best of the CEO's knowledge, information, and belief:
- The internal controls implemented by the Council are appropriate; The Council's financial report best reflects the financial affairs of the Council Tax, Superannuation, and Insurance
- PAYG Income Tax Withheld – Amounts are reported and remitted fortnightly and are up to date
- Business Activity Statements are lodged with the ATO. The council typically receives GST refunds.
- Insurance - Council has in place insurance arrangements for the 2025-26 financial year and has coverage. Due to the commercial in confidence nature of the Council's insurance policies, the specifics of the policies can be made available for review upon request.
- The council has continued to meet its financial obligations for the period, as per the attached report.

STATUTORY ENVIRONMENT

Regulation 17 of the Local Government (General) Regulations 2021

IMPACT FOR COUNCIL

Under Regulation 17 of the Local Government (General) Regulations 2021 the Council must receive the Financial Report.

STRATEGIC ALIGNMENT

This report is aligned to the West Daly Strategic Plan 2024-2027:

FOCUS AREA 1: A Strong Council

Governance 1. *Strengthen governance by meeting or exceeding compliance mandates and requirements for Elected Members and Council*

Governance 2. *Continually review and where possible improve delivery of Council services to be proactive, efficient and meet community needs*

Governance 2. *Continually review and where possible improve delivery of Council services to be proactive, efficient and meet community needs*

RECOMMENDATION

1. That the Council receives and approves the Finance Report dated 30th Sept 2025.

ATTACHMENTS

1. WDRC Financial Report OCM SEPT 25 (2) [6.2.1 - 11 pages]
2. CEO Certification Monthly Financial September 2025 [6.2.2 - 1 page]



FINANCIAL MANAGEMENT REPORT

For the period ended 30th Sept'2025

Income and Expense Statement – Actual v Budget

Profit and Loss-Operational	YTD Actuals \$	YTD Budget \$	YTD Variance \$	Annual Budget \$
OPERATING INCOME				
Rates	498,656	495,819	2,837	1,983,275
Charges	312,134	310,358	1,776	1,241,430
Waste dump fees Fees	1,289	182,636	-181,347	730,544
Operating Grants and Subsidies	2,351,254	1,810,409	540,846	7,241,634
Interest / Investment Income	13,683	73,750	-60,067	295,000
Commercial and Other Income	709,607	173,038	536,570	692,150
TOTAL OPERATING INCOME	3,886,623	3,046,008	840,615	12,184,032
OPERATING EXPENDITURE				
Employee Expenses	1,411,095	1,773,608	362,513	7,094,433
Operational / Capital & Other Expenses	1,583,469	607,029	-976,440	2,428,115
Elected Member Allowances	8,062	71,050	62,988	284,200
Elected Member Expenses	469	9,600	9,131	38,400
Council Committee & LA Allowances	2,400	4,000	1,600	16,000
Council Committee & LA Expenses	46,411	2,000	-44,411	8,000
Interest Expense	-	77,500	77,500	310,000
Repair and Maintenance	161,343	103,375	-57,968	413,500
Materials and Contracts	138,262	45,000	-93,262	180,000
TOTAL OPERATING EXPENDITURE	3,351,512	2,693,162	-658,350	10,772,648
OPERATING SURPLUS / DEFICIT	535,111	352,846	182,265	1,411,384
Depreciation, Amortisation and Impairment	214,443	337,500	123,057	1,350,000
SURPLUS / (DEFICIT) INCLUDING DEPRECIATION	320,668	15,346	305,322	61,384

Profit and Loss by Location

	Nganmarriyanga				Peppimenarti				Wadeye			
	YTD Actuals \$	YTD Budget \$	YTD Variance	Annual Budget \$	YTD Actuals \$	YTD Budget \$	YTD Variance	Annual Budget \$	YTD Actuals \$	YTD Budget \$	YTD Variance	Annual Budget \$
OPERATING INCOME												
Rates	39,893	39,665	227	158,662	39,892	39,666	227	158,664	418,871	416,488	2,383	1,665,951
Charges	31,364	30,740	624	122,959	30,916	31,185	(270)	124,741	249,854	248,433	1,422	993,731
Fees and Charges	315	44,676	(44,361)	178,704	318	45,048	(44,730)	180,192	656	92,912	(92,256)	371,648
Operating Grants and Subsidies	260,348	200,462	59,886	801,847	250,347	192,761	57,586	771,043	1,840,559	1,417,186	423,373	5,668,744
Interest / Investment Income	-	-	0	-	-	-	0	-	-	-	0	-
Commercial and Other Income	47,622	11,613	36,009	46,450	21,222	5,175	16,047	20,700	640,764	156,250	484,514	625,000
TOTAL OPERATING INCOME	379,542	327,155	52,386	1,304,020	342,695	313,835	28,860	1,265,195	3,150,704	2,331,268	819,436	9,263,434
OPERATING EXPENDITURE												
Employee Expenses	141,110	143,944	2,834	575,774	157,594	246,165	88,571	984,659	531,160	897,805	366,645	3,591,220
Operational & Other Expenses	126,678	49,459	(77,218)	197,837	140,935	52,690	(88,245)	210,761	1,082,604	456,882	(625,722)	1,827,527
Elected Member Allowances	161	5,525	5,364	22,100	1,471	5,525	4,054	22,100	4,959	60,000	55,041	240,000
Elected Member Expenses	89	900	811	3,600	258	900	642	3,600	121	7,800	7,679	31,200
Council Committee & LA Allowances	192	1,000	808	4,000	2,207	1,000	(1,207)	4,000	-	2,000	2,000	8,000
Council Committee & LA Expenses	-	-	0		7,913	-	(7,913)		-	-	0	
Interest Expenses	-	2,000	2,000	8,000	-	2,000	2,000	8,000	-	67,500	67,500	270,000
Repair and Maintenance	19,361	20,500	1,139	82,000	41,206	29,875	(11,331)	119,500	100,605	51,000	(49,605)	204,000
Materials and Contracts	37,331	10,000	(27,331)	40,000	22,084	10,000	(12,084)	40,000	79,429	20,000	(59,429)	80,000
Depreciation	25,733	40,500	14,767	162,000	25,733	40,500	14,767	162,000	75,055	118,125	43,070	472,500
TOTAL OPERATING EXPENDITURE	350,655	273,828	76,827	1,095,311	399,401	388,655	10,746	1,554,620	1,873,933	1,681,112	(235,892)	6,724,447
OPERATING SURPLUS / DEFICIT	28,887	53,328	(24,441)	208,709	(56,707)	(74,820)	18,113	(127,425)	1,276,771	650,157	626,614	3,019,487

Profit and Loss by Location

	Darwin / Regional				Total all locations			
	YTD Actuals \$	YTD Budget \$	YTD Variance	Annual Budget \$	YTD Actuals \$	YTD Budget \$	YTD Variance	Annual Budget \$
OPERATING INCOME								
Rates	0	-	0	0	498,656	495,819	2,837	1,983,275
Charges	0	-	0	0	312,134	310,358	1,776	1,241,430
Fees and Charges	0	-	0	0	1,289	182,636	(181,347)	730,544
Operating Grants and Subsidies	0	-	0	0	2,351,254	1,810,409	540,846	7,241,634
Interest / Investment Income	13,683	73,750	(60,067)	295,000	13,683	73,750	(60,067)	295,000
Commercial and Other Income	0	-	0	0	709,607	173,038	536,570	692,150
TOTAL OPERATING INCOME	13,683	73,750	(60,067)	295,000	3,886,623	3,046,008	840,615	12,184,033
OPERATING EXPENDITURE								
Employee Expenses	581,232	485,695	(95,537)	1,942,781	1,411,095	1,773,608	362,513	7,094,433
Operational & Other Expenses	233,253	85,998	(147,255)	343,990	1,583,469	607,029	(976,440)	2,428,115
Elected Member Allowances	1,471	-	(1,471)	0	8,062	71,050	62,988	284,200
Elected Member Expenses	0	-	(0)	-	469	9,600	9,131	38,400
Council Committee & LA Allowances	1	-	(1)	-	2,400	4,000	1,600	16,000
Council Committee & LA Expenses	38,498	2,000	(36,498)	8,000	46,411	2,000	(44,411)	8,000
Interest Expenses	0	6,000	6,000	24,000	-	77,500	77,500	310,000
Repair and Maintenance	171	2,000	1,829	8,000	161,343	103,375	(57,968)	413,500
Materials and Contracts	(582)	5,000	5,582	20,000	138,262	45,000	(93,262)	180,000
Depreciation	87,922	135,000	(47,078)	540,000	214,443	337,500	123,057	1,350,000
TOTAL OPERATING EXPENDITURE	941,966	721,693	220,273	2,886,771	3,565,955	3,030,662	(535,293)	12,122,648
OPERATING SURPLUS / DEFICIT	(928,283)	(647,943)	(280,340)	(2,051,771)	320,668	15,346	305,322	61,385

Monthly Balance Sheet Report

BALANCE SHEET	YTD Actuals \$
ASSETS	
Cash at Bank	5,426,612
Tied Funds	2,264,324
Untied Funds	1,048,875
Accounts Receivable	2,164,817
Trade Debtors	290,149
Rates & Charges Debtors	1,874,669
Other Current Assets	1,491,463
TOTAL CURRENT ASSETS	9,082,892
Right-of-Use Assets	4,800,172
Property, Plant and Equipment	16,484,162
TOTAL NON-CURRENT ASSETS	21,284,334
TOTAL ASSETS	30,367,226

BALANCE SHEET	YTD Actuals \$
LIABILITIES	
Accounts Payable	1,468,160
Current Provisions	5,912,341
Other Current Liabilities	2,201,238
TOTAL CURRENT LIABILITIES	9,581,738
Non-Current Provisions	23,335
Other Non-Current Liabilities	5,171,284
TOTAL NON-CURRENT LIABILITIES	5,194,618
TOTAL LIABILITIES	14,776,356
NET ASSETS	15,590,869
EQUITY	
Asset Revaluation Reserve	3,280,995
Accumulated Surplus	6,136,566
Retained Earnings	6,173,309
TOTAL EQUITY	15,590,869

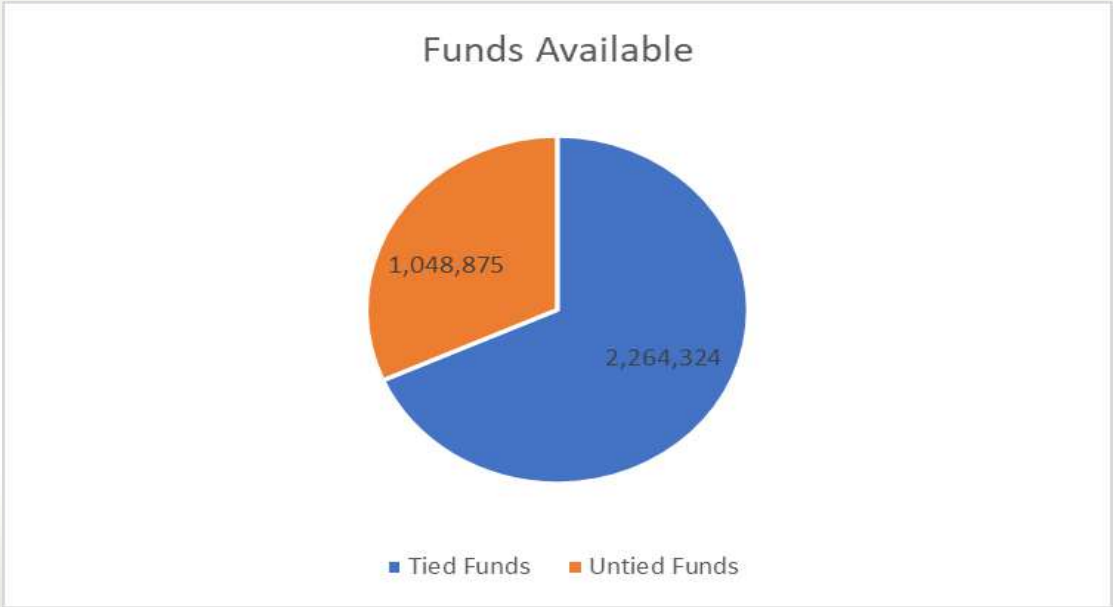
Monthly Balance Sheet Report

Details of Cash and Investments Held

Cash and Investments Held	
11110 - Bank Operational	2,926,127
11210 - Petty Cash	500
12110 - Term Deposit	2,499,985
TOTAL CASH	5,426,612

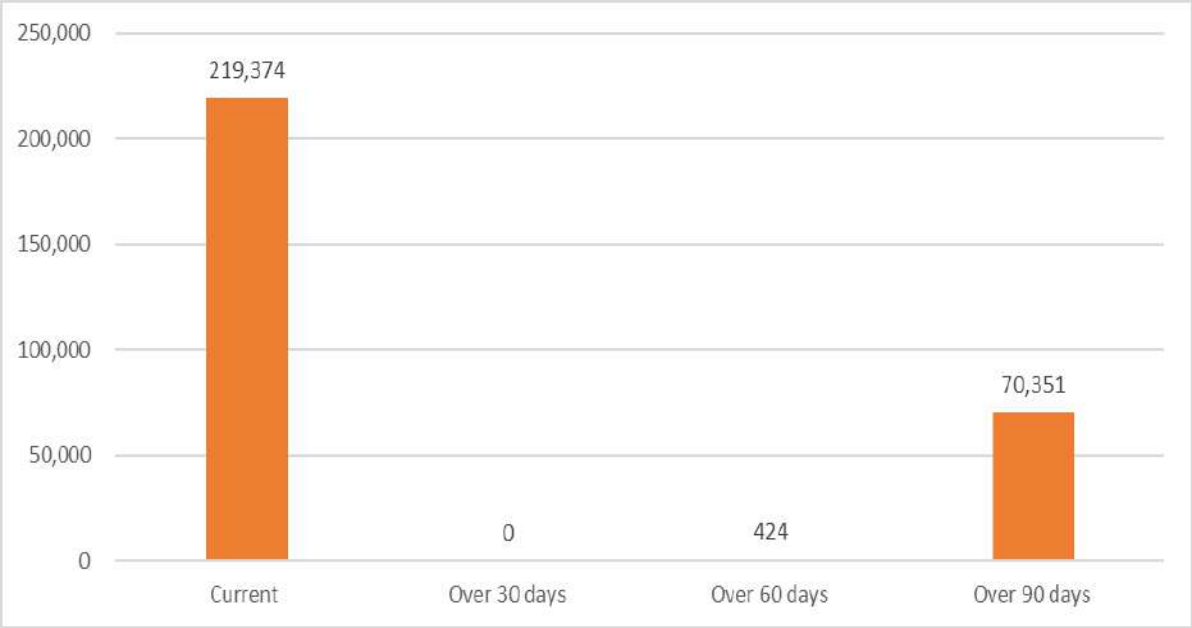
Cash and Investments Held	
Tied Funds	2,264,324
Untied Funds	1,048,875

Product	Available Balance	Interest Rate	Maturity
Fixed Term Deposit	500,000	4.19%	16-Oct-25
Fixed Term Deposit	1,500,000	3.98%	29-Dec-25
Fixed Term Deposit	500,000	4.05%	23-Dec-25
Total	\$2,500,000		



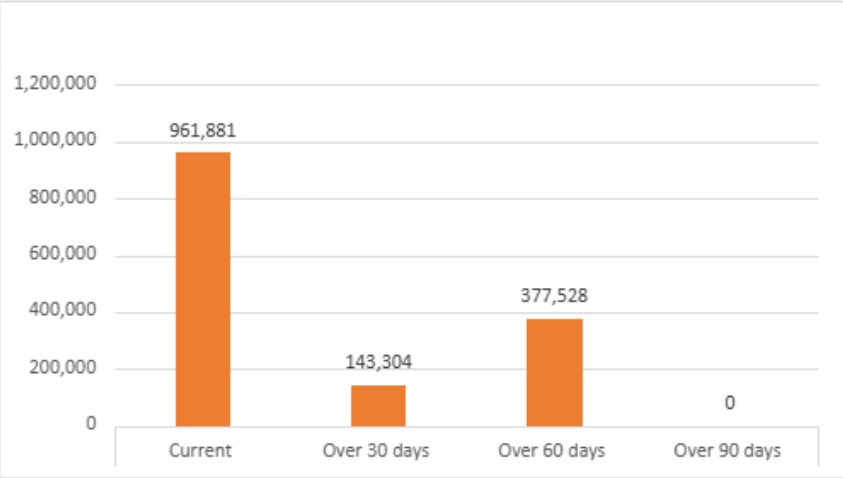
Monthly Balance Sheet Report
Statement on Debts Owed to Council (Accounts Receivable Excluding Rates)

Trade Debtors Ageing Analysis	
Current	219,374
Over 30 days	0
Over 60 days	424
Over 90 days	70,351
Total	290,149



Monthly Balance Sheet Report

Statement on Debts Owed by Council (Accounts Payable)



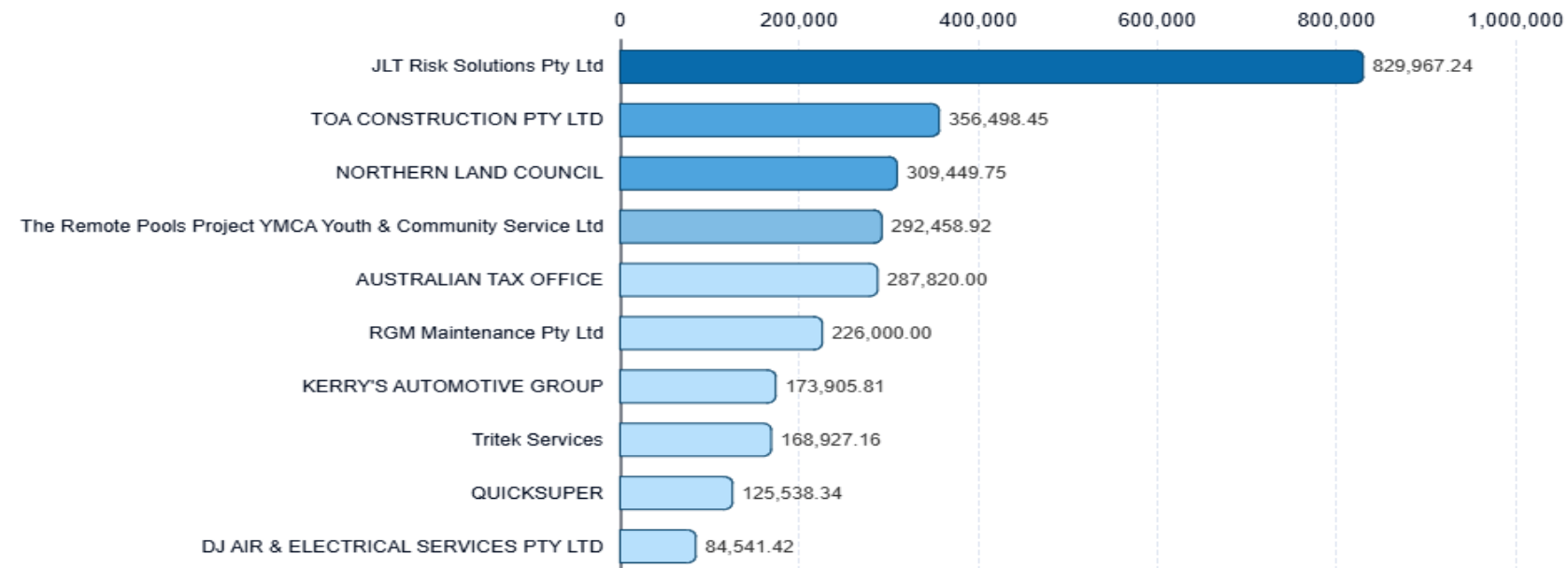
Trade Payables Ageing Analysis	
Current	961,881
Over 30 days	143,304
Over 60 days	377,528
Over 90 days	0
Total	1,482,712

Monthly Balance Sheet Report

Highest 10 Contractor Payments

Top 10 suppliers

Total for the period 1 July 2025 to 30 September 2025



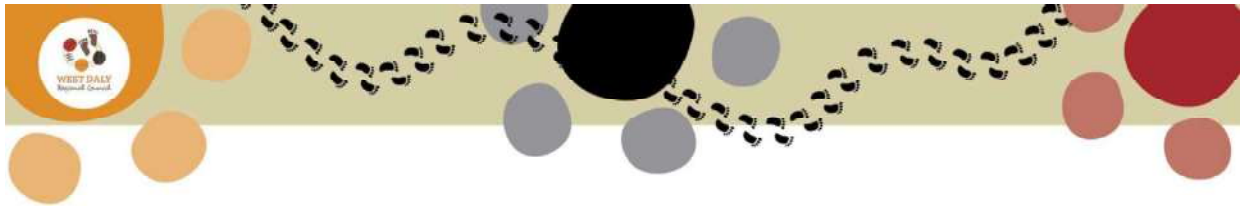
Top 50 suppliers

West Daly Regional Council For the period 1st July 2025 to 30th Sep'2025

Contact	Payment	Contact	Payment	Contact	Payment	Contact	Payment	Contact	Payment
JLT Risk Solutions Pty Ltd	829,967.24	TTNT PTY LIMITED T/A TYRE TRADERS N	18,606.98	Richmond Engineering Co Vic Pty Lt	7,656.22	TRANSMETRO CORPORATION-METR	4,168.00	Top End Hydraulic Services t/a Forecast Machir	2,746.70
TOA CONSTRUCTION PTY LTD	356,498.45	HIGH CALIBRE SPORTS PTY LTD	17,875.08	MURIN ASSOCIATION-CIVIL	7,654.70	SLUMBERCORP AUSTRALASIA	4,017.20	NT TRUCK TRAINING & TESTING	2,650.00
NORTHERN LAND COUNCIL	309,449.75	PKF Merit Pty Ltd	16,428.50	TERRITORY UNIFORMS	7,412.70	RELKAD PTY LTD T/A L&S SUSPENSIO	3,866.55	MARK TUNMUCK-SMITH	2,632.25
The Remote Pools Project YMCA Youth & Comr	292,458.92	THAMARRURR DEVELOPMENT CORPOF	16,231.18	METCASH FOOD & GROCERY CON	7,057.23	DLK Security Pty Ltd T/A DARWIN LOC	3,711.60	SEEK LIMITED	2,556.40
AUSTRALIAN TAX OFFICE	287,820.00	RARESTEP, INC DBA FLEETIO (Internatic	14,788.73	RateLogic	6,930.00	SITZLER PTY LTD	3,631.61	CJD EQUIPMENT PTY LTD	2,550.33
RGM Maintenance Pty Ltd	226,000.00	I & J (NT) PTY LTD T/A PRIORITY PEST C	14,709.20	John Thomas	6,594.96	AUSFUEL	3,630.00	SALARY PACKAGING AUSTRALIA PTY LIMITEC	2,526.42
KERRY'S AUTOMOTIVE GROUP	173,905.81	Harbour Software Pty Ltd	14,414.40	FULTON HOGAN	6,446.00	TRADE BUILDING SUPPLIES NT PTY I	3,610.59	BOC LIMITED	2,322.26
Tritek Services	168,927.16	Train Safe NT PTY LTD.	11,990.00	DARWINCENTA PTY LIMITED T/A H/	6,149.00	BURSON AUTOMOTIVE PTY LTD	3,574.85	CYCLONE CITY CLEANERS	2,283.30
QUICKSUPER	125,538.34	Caltex Starcard as WEX AUSTRALIA PTY I	11,658.77	GPC ASIA PACIFIC T/A REPCO AUT	5,406.72	SEWWANDI ABEYRATNE	3,500.25	NT-IT PTY LTD T/A NT CONNECT	2,250.75
DJ AIR & ELECTRICAL SERVICES PTY LTD	84,541.42	FORKLIFT SOLUTIONS PTY LTD	10,626.00	SETON /BRADY AUSTRALIA PTY LTI	5,242.60	SBA OFFICE NATIONAL	3,393.71	TERRY SAMS	2,247.85
TELSTRA LIMITED (BPAY)	62,956.60	TRUE NORTH STRATEGIC COMMUNICA	10,490.70	MURIN TRAVEL & FREIGHT SERVIC	5,232.00	BRIDGE TOYOTA - DARWIN & PALMEF	3,280.65	EMPLOYMENT HERO PTY LTD	2,156.00
NT Feral Pig Harvesting Pty Ltd	58,300.00	CAPTIVATE PTY LTD	10,175.00	Paul Turner	5,164.85	FLEET PARTNERS PTY LTD (Direct De	3,073.64	CSE CROSSCOM	2,112.00
CENTRELINE TRAFFIC PTY LTD	51,084.00	TERRITORY HOUSING RENT	10,053.00	Sarah Davidson	5,063.30	NT DEPARTMENT OF ATTORNEY-GEN	2,970.00	Absolute Signage NT/Mala-Ngoor Enterprises	2,073.17
Fortis Security Pty Ltd	37,587.14	BUNNINGS GROUP LIMITED - COCONU'	9,975.05	Dipraj Yadav	4,778.27	KWIKLEEN PTY LTD T/A WINDSCREE	2,885.00	TT DARWIN PTY LTD T/A TOTAL TOOLS DARM	2,010.26
GENSO PTY LTD	32,274.70	GAME AUTOMOTIVE P/L T/A BRIDGESTO	9,320.00	THE BIG MOWER (NT) PTY LTD	4,736.66	JACANA ENERGY (BPAY)	2,865.10	CHARLIE BLISS CREATIVE/CHARLIE BLISS C	1,980.00
POWER AND WATER	29,594.96	COUNCILBIZ	9,156.64	AUSSIE SHEDS GROUP	4,400.00	AJ Plumbing Gas fitting NT	2,805.00	Karen Parry	1,904.00
King & Wood Mallesons	22,225.94	MOTOR VEHICLE REGISTRY NT (BPAY)	7,921.45	HARVEY NORMAN FURNITURE DAF	4,273.00	SafeDNS, Inc. (Credit Card)	2,778.05	Total	3,598,288.67

Member and CEO Council Credit Card Transactions

<i>Where a council credit card has been issued to an Elected Member and/or the CEO, a list per cardholder of all credit card transactions in the month is to be published including the name of the supplier, the amount for each transaction and the reason for the transaction.</i>			
Cardholder Name:		John Thomas	
Transaction Date	Amount	Supplier's Name	Reasons for the Transaction
NOT APPLICABLE			
TOTAL	\$0		



West Daly Regional Council

ABN 25 966 579 574

MONTHLY FINANCE REPORT for September 2025

CEO CERTIFICATION

To the elected members,

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

- (i) The internal controls implemented by the Council are appropriate; and
- (ii) The accompanying finance report best reflects the financial affairs of the Council.

Signed

John Thomas
Chief Executive Officer

Dated this tenth day of October 2025

DARWIN

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

WADEYE

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

NGANMARRIYANGA

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

PEPPIMENARTI

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

www.westdaly.nt.gov.au

7 Reports For Information

REPORT FOR INFORMATION

ITEM NUMBER 7.1

REPORT TITLE Budget for 2025-2026

PREPARED BY Karen Parry (Director of Corporate Services)



PURPOSE

The purpose of this report is to provide the Audit and Risk Management Committee with the budget, as approved by Council at its 26 June 2025 Ordinary Council Meeting. It formed a part of the Regional Plan 2025-26. This also included the 2025-26 rates, as well as Council's schedule of fees and charges for 2025-26. The complete Financial Plan 2025-26 incorporating these is attached.

BACKGROUND

Council is required to adopt an annual budget every financial year. Under the *Local Government Act 2019* and the Australian Accounting Standards. The budget is also required to be reviewed at least twice during the 2025-26 financial year.

COMMENT

The attached consolidated budget providing the Capital and Operational budget contains the required information and is attached to this report.

STATUTORY ENVIRONMENT

Local Government (General) Regulations 2021, Part 4, Section 9.

IMPACT FOR COUNCIL

Since approval by Council, the revised budget has been utilised in monthly financial reporting. A first revised budget is due to be completed during December 2025.

STRATEGIC ALIGNMENT

This report is aligned to the West Daly Strategic Plan 2024-2027:

FOCUS AREA 1: A Strong Council

Governance 2. *Continually review and where possible improve delivery of Council services to be proactive, efficient and meet community needs*

Recommendation

1. That the Audit and Risk Management Committee notes the Operating and Capital Budget for 2025-2026 as presented and approved by Council on 26 June 2025, in accordance with Section 203 (2) of the Local Government Act 2019.

Attachments

1. Budget 2025-26 [7.1.1 - 23 pages]

Financial Statements

for year ending
30 June 2025

Our Financial Plan 2025–2026

Budget overview

West Daly Regional Council has prepared its budget for the 2025-26 financial year in line with the *Local Government Act 2019*. This plan outlines how we aim to manage our funding, services, and community priorities over the next year.

Our goals

In 2025-26, Council will continue to focus on delivering reliable and sustainable services across our region. Our core goal is to maintain essential community services, especially civil services, by meeting minimum service standards and ensuring consistent delivery.

How we'll do it

- > **Investing in people and services:** We're committed to building the capacity of our workforce to meet the needs of our communities.
- > **Managing costs and assets:** We will continue to control operating costs, maintain our vehicles and machinery, and replace equipment that has reached the end of its useful life. Where appropriate, we apply the Consumer Price Index (CPI) to adjust costs in line with inflation.
- > **Growing our own revenue:** Council is expanding local services, like building works, mechanical repairs, accommodation and Post Office services, to reduce reliance on government funding and generate income over time.

> **Living within our means:** The current budget assumes no increase in funding. Council will update the budget throughout the year as funding is confirmed and projects from last year continue.

> **Replacing ageing assets:** Many of our vehicles and equipment were transferred to us in 2014 and now require higher maintenance. Replacing them will depend on receiving grants from the Australian and Northern Territory governments.

No major capital projects planned

While Council will maintain services, no major new infrastructure projects are currently funded over the next 4 years.

Program administration

To help manage the cost of running funded programs and projects, Council applies an administrative fee of 15%. This remains unchanged from last year.

Measuring success

Council will track performance using clear key performance indicators (KPIs), which are outlined in our 2025-26 Regional Plan.

Budget summary

The full budget for 2025-26, including expected income and expenses, is included in the Regional Plan and meets all legal requirements.

Annual Budget 2025-26

Budget 2025/26 – *Income and Expenditure*

Operating Income	Operating Grants and Subsidies	\$8,660,510
	Interest / Investment Income	\$120,000
	Commercial and Other Income	\$1,538,820
	Rates	\$1,983,561
	Annual Charges	\$1,274,629
	User charges and fees	\$269,938
	Income Total	\$13,847,458
Operating Expenditure	Council Committee and LA Allowances	13,000
	Council Committee and LA Expenses	5,000
	Elected Member Allowances	\$277,680
	Elected Member Expenses	\$33,500
	Employment Expenses	\$6,256,223
	Repair and maintenance	\$1,250,000
	Materials and Contracts	\$2,000,000
	Interest Expense	\$240,000
	Depreciation, Amortisation and Impairment	1,226,790.00
	Other Operational Expenses	\$3,725,000
	Expenditure Total	\$15,027,193
BUDGETED OPERATING SURPLUS / DEFICIT		-\$1,179,735

Budget 2025/26 – *Annual Budget Operating Position*

BUDGETED OPERATING SURPLUS / DEFICIT	-\$1,179,735
Remove NON-CASH ITEMS	
Less Non-Cash Income	\$0
Add Back Non-Cash Expenses	1,226,790.00
TOTAL NON-CASH ITEMS	\$1,226,790
Less ADDITIONAL OUTFLOWS	
Capital Expenditure	-\$762,513
Borrowing Repayments (Principle Only)	
Transfers to Reserves	\$0
Other Outflows	\$0
TOTAL ADDITIONAL OUTFLOWS	-\$762,513
Add ADDITIONAL INFLOWS	
Proceeds from Sale of Assets	
Capital Grants Income	\$762,513
Prior Year Carry Forward Tied Funding	\$0
Other Inflow of Funds	\$0
Transfers from Reserves	\$0
TOTAL ADDITIONAL INFLOWS	\$762,513
NET BUDGETED OPERATING POSITION SURPLUS / DEFICIT	\$47,055

Budget 2025/26

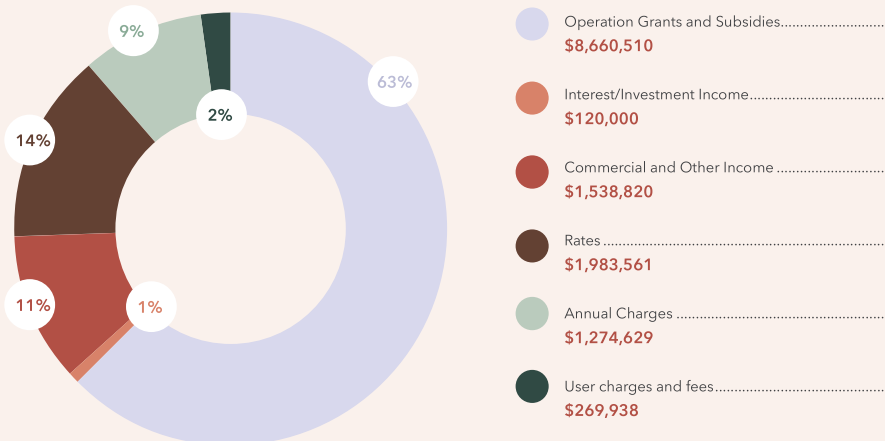
Local Authority Budgets	Darwin/Regional	Nganmarriyanga	Peppimenarti	Wadeye	Total
Operating Income					
Operating Grants and Subsidies	-	1,968,249	1,937,349	4,754,913	8,660,510
Interest / Investment Income	120,000	-	-	-	120,000
Commercial and Other Income	-	41,528	10,681	670,547	722,757
Rates	-	150,484	164,869	1,668,207	1,983,561
Annual Charges	-	150,170	167,158	1,136,361	1,453,689
User charges and fees	-	242,352	239,078	425,510	906,941
Income Total	120,000	2,552,783	2,519,136	8,655,539	13,847,458
Operating Expenditure					
Council Committee and LA Allowances	-	3,250	3,250	6,500	13,000
Council Committee and LA Expenses	5,000	-	-	-	5,000
Elected Member Allowances	-	23,183	60,183	194,315	277,680
Elected Member Expenses	-	3,269	3,269	26,962	33,500
Employment Expenses	1,711,587	498,701	860,099	3,185,837	6,256,223
Repair and maintenance	6,074	138,178	170,406	935,343	1,250,000
Materials and Contracts	-	166,600	166,600	1,666,800	2,000,000
Interest Expense	240,000	-	-	-	240,000
Depreciation, Amortisation and Impairment	493,216	150,187	150,187	433,200	1,226,790
Other Operational Expenses	965,570	309,883	365,309	2,084,239	3,725,000
Expenditure Total	3,421,446	1,293,249	1,779,302	8,533,196	15,027,194
BUDGETED OPERATING SURPLUS / DEFICIT	-3,301,446	1,259,534	739,834	122,343	-1,179,735

Budget 2025/26

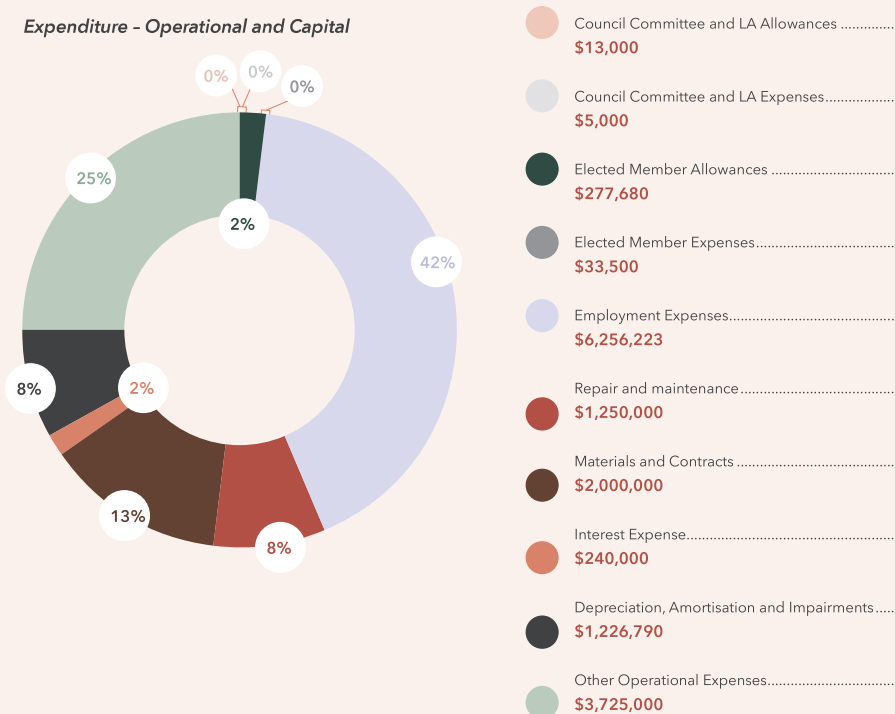
Local Authority Budgets	Darwin/Regional	Nganmarriyanga	Peppimenarti	Wadeye	Total
Remove NON-CASH ITEMS					
Less Non-Cash Income	-	-	-	-	-
Add Back Non-Cash Expenses	493,216	150,187	150,187	433,200	1,226,790
TOTAL NON-CASH ITEMS	493,216	150,187	150,187	433,200	1,226,790
Less ADDITIONAL OUTFLOWS					
Capital Expenditure	-76,251.30	-152,503.00	-152,503.00	-381,257.00	-762,514.30
Borrowing Repayments (Principle Only)	-	-	-	-	-
Transfers to Reserves	-	-	-	-	-
Other Outflows	-	-	-	-	-
TOTAL ADDITIONAL OUTFLOWS	-76,251	-152,503	-152,503	-381,257	-762,514
Add ADDITIONAL INFLOWS					
Proceeds from Sale of Assets	-	-	-	-	-
Capital Grants Income	76,251.30	152,503.00	152,503.00	381,257.00	762,514.30
Prior Year Carry Forward Tied Funding	-	-	-	-	-
Other Inflow of Funds	-	-	-	-	-
Transfers from Reserves	-	-	-	-	-
TOTAL ADDITIONAL INFLOWS	76,251	152,503	152,503	381,257	762,514
NET BUDGETED OPERATING POSITION SURPLUS / DEFICIT	-\$2,808,231	\$1,409,721	\$890,021	\$555,543	\$47,055

2025/26 Budget

Income - Operational and Capital



Expenditure - Operational and Capital



Proposed allowances for 2025/26

Allowances	Mayor	Deputy Mayor	Councillor
Base Councillors Allowance	21,320	21,320	21,320
Principal Members Allowance	85,280	16,000	-
Total Allowance	106,600	37,320	21,320
Other Allowances			
Professional Development	5,000	5,000	5,000
Extra Meeting Allowance **	-	10,000	10,000
Vehicle Allowance if no vehicle is provided	40,000	-	-
Capped Allowances Total	45,000	15,000	15,000

** Extra meeting allowance is to be paid to eligible members (not including Principle Member) for attendance at extra meetings or activities is the accumulated hours on any one day and are:

- Up to 2 hours \$200
- Between 2 and 4 hours \$300
- More than 4 hours \$500 (maximum payable any one day)

A capped vehicle allowance at \$10,000 will be available in certain circumstances, including:

Travel to and from statutory & official Council meetings, approved functions representing the Principle member, Local Authority Meetings within the Councillors own ward, and meetings where an extra meeting has been approved.

Further information is available in the Northern Territory of Australia Remuneration Tribunal, Determination of allowances for members of Local Councils, Determination No.1 of 2025.

Allowances - Local Authority	Chair	Member
If the meeting is held up to 2 hours	\$300	\$200
If the meeting is held between 2 to 4 hours	\$450	\$300
If the meeting is held for more than 4 hours	\$600	\$400

Schedule of fees and charges

Schedule of fees and charges	Each/per	Fees/charges 2025-26
ADMINISTRATION		
Rate & Property Services		
Change of Ownership Advices - Rates	Advice	\$55.00
Rates Search	Property	\$55.00
Copies of Rates Notices	Notice	\$44.00
Late Payment Fees		
Late fees on Invoice Payment (>30 days)	Month	\$50.00
Documentation Assistance		
Completing forms, application, etc.	Hour	\$66.00
Printing A4	Page double side B&W	\$2.20
	Page B&W	\$1.30
	Page double side colour	\$3.70
	Page colour	\$2.20
Photocopying A4	Page double side B&W	\$2.20
	Page B&W	\$1.30
	Page double side colour	\$3.70
	Page colour	\$2.20
Printing & Photocopying A3	Page B&W	\$3.00
	Page colour	\$6.00
Scanning	Page double side	\$2.20
	Page	\$1.30
Laminating		
A4	Page	\$5.50
A3	Page	\$11.00
Internet Access Library - Wadeye Only		
Computer hire	Hour	Free
ACCOMMODATION - Visitor's Quarters (VOQ)*		
Nganmarriyanga		
VOQ	Night	\$272.00
Peppimenarti		
VOQ - 2 Bedroom	Night	\$397.00
VOQ - 1 Bedroom	Night	\$272.00
Wadeye		
VOQ Unit	Night	\$397.00
VOQ single person Accommodation	Night	\$272.00
Long term accommodation bookings (subject to availability) will be discounted as follows;		
Booking more than 2 weeks less than 4 weeks - 15%		
Booking more than 4 weeks less than 6 weeks - 20%		
Booking more than 6 weeks - 25%		
*VOQ rate is per person, per night		

Schedule of fees and charges	Each/per	Fees/charges 2025-26
CONFERENCE ROOM HIRE		
Winnellie	Full Day	\$910.00
	Half Day	\$455.00
Wadeye	Full Day	\$510.00
	Half Day	\$285.00
Nganmarriyanga	Full Day	\$510.00
	Half Day	\$285.00
Peppimenarti	Full Day	\$227.00
	Half Day	\$142.00
PLANNING		
Temporary Road Closure		
	Occasion	\$340.00
ECONOMIC SERVICES		
Lawn Mowing (minimum charges)		
Domestic		
Lawn	Hour	\$125.00
Whipper Snipper	Hour	\$125.00
Commercial		
Lawn	Hour	\$193.00
Whipper Snipper	Hour	\$193.00
Equipment Hire		
LED Screen on Trailer	Hour	\$85.00
	Day	\$567.00
BBQ Trailer	Day	\$115.00
Mobilisation/Set-up/Return	Occasion	\$85.00
SPORTS & RECREATION		
SWIMMING POOL		
Out of Hours	Hour	\$110.00
OVAL		
Community	3 hours	Free
Commercial	Occasion max 8 hours	\$150.00
Oval Lights	Hour	\$25.00

Schedule of fees and charges	Each/per	Fees/charges 2025-26
WASTE MANAGEMENT FEES		
Municipal Solid Waste (non-commercial)	Unit	Fee (GST Inc)
Clean Fill	m ³	No charge
General Waste	m ³	No Charge
Green Waste	m ³	No Charge
Bins (non-commercial)	Unit	Fee (GST Inc)
Replacement 240 litre Wheelie Bin	Each	\$165.00
Commercial and Industrial	Unit	Fee (GST Inc)
Unsorted Waste will be charged at m ³ rate	m ³	\$408.00
Animal Carcasses	Each	\$55.00
Oil-Cooking	Per ltr	\$2.50
Batteries	Each	\$22.00
Car/vehicle bodies dumping only	Each	\$50.00
Car/vehicle bodies removal and dumping	Each	\$430.00
Concrete/rubble	m ³	\$227.00
General waste	m ³	\$62.50
Green Waste	m ³	\$62.50
Metal uncontaminated	m ³	\$62.50
Mixed Fill (soil, rock, rubbish)	m ³	\$62.50
Solar Hot Water Systems	Each	\$77.00
Timber (untreated)	m ³	\$60.50
Timber (treated) includes pallets	m ³	\$60.50
Tyre - Vehicle	Each	\$25.00
Tyre - Light Truck 16"	Each	\$45.00
Tyre - Truck Heavy Vehicle	Each	\$90.00
Tyre - Tractor/Grader/Loader	Each	\$221.00
White Goods	Each	\$50.00

Schedule of fees and charges	Each/per	Fees/charges 2025-26
TRADES CHARGE		
Labour (within Community)*		
Unskilled/Semi Skilled Labour	Hour	\$91.00
Skilled Labour	Hour	\$136.00
Supervisor	Hour	\$250.00
Administration Services	Hour	\$115.00
Cleaner	Hour	\$91.00
Trades*		
Mechanic	Hour	\$193.00
Carpenter	Hour	\$182.00
Builder	Hour	\$205.00
Trades Assistant	Hour	\$136.00
Travel	KM	\$3.40
<i>*Minimum charge is 1 hour; 50% rate increase after 4:30PM and 100% rate increase for weekends.</i>		
Others		
Workshop Materials	Per	Cost + 30%
Mobilisation/Demobilisation charges	Occasion	Actual cost + 15% admin fee
Workshop Consumables	Per	\$40.00
Key Cutting	Key	\$25.00
Vehicle Inspection - not exceeding 4.5 tonnes	Per	\$70.00
Trailer - not exceeding 4.5 tonnes (Aggregate trailer mass)	Per	\$70.00
Vehicles - Over 4.5 tonnes	Per	\$160.00
AIRPORT CHARGES (subject to Avdata charge rates. Refer www.avdata.com.au)		
<9,000kg	Landing per tonne	\$25.19/t
≥9,000kg	Landing per tonne	\$34.65/t
Heli <2,500 kg	Landing per tonne	\$25.19/t
Heli ≥2,500 kg	Landing per tonne	\$34.65/t
Minimum	Landing per tonne	\$25.19/t
Airport Transfer	Trip	\$110.00

Schedule of fees and charges	Fees/charges 2025-26	
	PLANT HIRE*	
	Rate per Hour	Rate per Day # (7 hours)
Grader	\$350.00	\$2,500.00
Loader	\$350.00	\$2,500.00
Volvo Flat Top Truck (tilt tray)**	\$250.00	\$1,800.00
Caterpillar Skid Steer Loader	\$220.00	\$1,700.00
John Deere Tractor 5093E inc slasher	\$250.00	\$1,700.00
Hino Tip Truck	\$250.00	\$1,600.00
Roller	\$250.00	\$1,600.00
Backhoe	\$300.00	\$1,750.00
Bobcat	\$250.00	\$1,600.00
Excavator 2.5 Tonne	\$250.00	\$1,800.00
Trailer Tandem Wheels	NA	\$150.00
8FT Slasher	\$70.00	NA
6FT Slasher	\$50.00	NA
Forklift	\$220.00	NA
Ride on Mower	\$200.00	NA

* All on a wet hire basis - must include WDRC employee as Driver, with operator and fuel; A mobilisation/set-up/return fee of **\$83** per occasion is charged if plant hire is required outside the Community.

** Volvo Flat top truck (tilt tray) can also be hired per kilometre basis at \$3.50/KM. Minimum charge \$500 for out-of-community collection.

Day rate is from 8 am to 4 pm (7 hours maximum)

Terms, Payments & Recourse

- All fees are inclusive of GST.
- All accounts for the purchase of goods or services, provided by the West Daly Regional Council (WDRC) are to be settled in full within 30 days from date of Invoice.
- Should the Customer default in the payment of any monies due under this Agreement, then all monies due to WDRC shall immediately become due and payable, and will be paid by the Customer within fourteen (14) days of the date of written demand from WDRC.
- In the event an account is not settled, WDRC reserves the right to withhold any further supply of goods and services and shall be entitled to charge interest on all amounts not paid by the due date for payment and the Customer undertakes to pay any interest so charged. Such interest will be calculated on a daily basis from the due date for payment until the date that WDRC receives payment with 10.0% per annum. Late payment processing fees of \$35.00 will be charged on top of interest.
- Any expenses, costs or disbursements whatsoever incurred by WDRC in recovering any outstanding monies, including debt collection agency fees and legal costs, shall be added to the original monies owed and will be paid by the Customer on an indemnity basis and all such costs shall be recoverable as a liquidated debt.
- For Fees & Charges not mention in above list, Council authorised the CEO to determine reasonable Fees & Charges and inform council with any updates to the table.
- These fees & Charges are for short-term (daily / weekly) purpose. For long term and commercial activities, separate fees & charges will be negotiated.
- Debit card and Credit card (MasterCard / Visa) attracts 1.0% Surcharge.
- Staff and councillors are entitled to 35% discount on listed labour rates.

West Daly Regional Council

Declaration of Rates and Charges 2025/2026



Notice is hereby given pursuant to Section 241 of the *Local Government Act 2019* (the Act), that the following rates and charges were declared by the West Daly Regional Council ("Council") at the Ordinary Council Meeting held on 26 June 2025 pursuant to Chapter 11 of the Act, in respect of the financial year ending 30 June 2026.

For the purpose of this declaration:

"allotment"	has the meaning set out in section 225 of the Act.
"Commercial purposes"	means rateable land used for commercial, industrial, community or other business purposes and irrespective of any intention to profit from such use.
"Council area"	means the area of Council as defined in the Act.
"garbage collection service"	the "garbage collection service" comprises a kerbside collection service of one garbage collection visit per week with a maximum of one 240 litre mobile bin per garbage collection visit. The total garbage collection service charge for an allotment is as follows: Total Garbage Collection Service Charge = garbage collection service charge x #bins assigned x #assigned minimum garbage collection services. The number of assigned collection services are dependent upon the community.
"Mining tenement"	has the meaning set out in section 7 of the Act.
"Pastoral lease"	has the meaning set out in section 3 of the <i>Pastoral Land Act</i> .
"Rateable land"	as defined at section 218 of the Act.
"Residential dwelling"	means a dwelling, house, flat or other substantially self-contained residential unit or building on residential land (whether or not it is exempt from rates) and includes a unit within the meaning of the <i>Unit Titles Act</i> and the <i>Unit Titles Schemes Act</i> ;
"Residential land"	means land used or capable of being used for residential purposes (but does not include land on which there is no residential dwelling);
"Residential purposes"	means rateable land used or capable of being used for residential purposes.
"the Act"	means the <i>Local Government Act 2019</i> (NT) as in force.

Rates

The Council made the following declaration of rates pursuant to Chapter 11 of the Act:

- Pursuant to section 227 of the Act, the Council adopts, as the basis of determining the assessed value of all allotments in the Council area, the unimproved capital value as it appears on the valuation roll prepared by the Valuer-General under the *Valuation of Land Act 1963* (NT).
- However, consistent with section 227(3) of the Act:
 - the unimproved value of a mining tenement is its assessed value; and
 - the unimproved value is taken to be 20 times the annual rental payable under the tenement.

3. The Council, pursuant to section 237 of the Act, declared that it intends to raise, for general purposes by way of rates, the amount of \$1,983.561 which will be raised in accordance with section 226 of the Act. The basis of rates are the valuation-based amounts calculated as a proportion of the assessed value of each allotment with which are subject to minimum amounts and/or fixed amounts.
4. The Council declared the following differential rates with minimum amounts being payable in application of each of those differential rates:
 - (a) With respect to every allotment classed as Residential land in the council assessment record, a differential rate of 6.11285% of the assessed value of such land will apply with a minimum amount being payable in the application of this rate being \$2,070.29 multiplied by:
 - (i) the number of separate parts or units that are adapted for separate occupation or use on each allotment (pursuant to section 226(5) of the Act); or
 - (ii) the number 1,
 whichever is the greater.
 - (b) With respect to every allotment classed as Commercial land in the council assessment record, (excluding Pastoral leases and mining tenements), a differential rate of 19.17006% of the assessed value of such land will apply with a minimum amount being payable in the application of this rate being \$2,300.69 multiplied by:
 - (i) the number of separate parts or units that are adapted for separate occupation or use on each allotment (pursuant to section 226(5) of the Act); or
 - (ii) the number 1,
 whichever is the greater.
 - (c) With respect to every allotment of Rateable land within the Council area that is classed as Vacant land, a differential rate of 6.11285% of the assessed value with a minimum amount being payable in the application of that charge being \$2,070.29 (as set out in section 226 of the Act).
 - (d) With respect to every allotment of Rateable land within the Council area that is classed as Other land [not listed elsewhere in this declaration] a differential rate of 6.11285% of the assessed value with a minimum amount being payable in the application of that charge being \$2,070.29 (as set out in section 226 of the Act).
 - (e) With respect to every allotment of Rateable land within the Council area that is used or occupied for Residential purposes, where there is no Unimproved Capital Value assessed for the allotment, a fixed charge of \$2,070.29 will apply (as set out in section 226 of the Act).
 - (f) With respect to every allotment of Rateable land within the Council area that is used or occupied for Commercial purposes (excluding Pastoral leases and mining tenements), where there is no Unimproved Capital Value assessed for the allotment, a fixed charge of \$2,300.69 will apply (as set out in section 226 of the Act).
 - (g) With respect to every allotment of Rateable land within the Council area that is Vacant Land, where there is no Unimproved Capital Value assessed for the allotment, a fixed charge of \$2,070.29 will apply (as set out in section 226 of the Act).
 - (h) With respect to every allotment of Rateable land within the Council area that is Other Land [not listed elsewhere in this declaration], where there is no Unimproved Capital Value assessed for the allotment, a fixed charge of \$2,070.29 will apply (as set out in section 226 of the Act).
 - (i) With respect to every allotment of land within the Council area, which is subject to Mining Tenements, the rate will be the assessed value (being 20 times the annual rental payable under the tenement) multiplied by 0.008960, with the minimum amount payable in the application of this rate being \$2,297.21 (as set out in section 226 of the Act).

- (j) Note:
- (i) contiguous tenements or reasonably adjacent tenements held by the same person are to be rated as if they were a single tenement;
 - (ii) if the owner of the mining tenement is also the owner of the land underlying the mining tenement and is liable for the rates for the underlying land tenure, the only rates payable are either the rates for the mining tenement or the rates for the underlying land tenure, whichever is greater.
- (k) With respect to every allotment of land within the Council area over which there is a Pastoral Lease, the rate will be the assessed value multiplied by 0.000789, with the minimum amount payable in the application of this rate being \$970.61 (as set out in section 226 of the Act).

Charges

Garbage Collection charges

5. Pursuant to Section 239 of Act, the Council declared the following charges for the purpose of enabling or assisting Council to meet the cost of garbage collection services and the waste disposal services it provides for the benefit of eligible ratepayers within the Council area (except such land as Council from time to time determines to be exempt or excluded from the provision of such services or for which the Council has determined it is impractical to provide such services) and the occupiers of such land. The Council intends to raise \$1,190,377 by way of these charges.
6. The following charges were declared by the Council:
- (a) Residential Garbage Collection Charge:
- (i) a charge of \$1,576.83 per annum per allotment of Residential dwelling will apply.
 - (ii) the purpose for which this charge is to be imposed is to assist Council in meeting the cost of the garbage collection service it provides to, or which Council is willing and able to provide to each allotment of Residential land in the Council area;
 - (iii) where, in response to a written request from a person liable to pay a charge in respect of a residential dwelling referred to in paragraph 7. (a)(ii), Council approves the request and provides an additional service in the form of a weekly collection of waste contained in additional garbage bins. An additional service fee of \$1,576.83 per annum in relation to the collection of waste from each additional garbage bin collected through the use by rateable properties of more than one (1) council specified garbage bin. The additional service shall be the provision and collection of waste contained in the number of additional garbage bins approved by Council in response to such written request, and the additional service fee shall be levied and paid in conjunction with the charge for the weekly collection service referred to in paragraph 7.(a)(i).
- (b) Commercial Garbage Collection Charge:
- (i) a charge of \$2,857.68 per annum per allotment of Commercial purposes land will apply;
 - (ii) the purpose for which this Charge is to be imposed is to assist Council in meeting the cost of the garbage collection service it provides to, or which Council is willing and able to provide to each allotment of Commercial purposes land in the Council area;
 - (iii) where, in response to a written request from a person liable to pay a charge in respect of a Commercial Purposes land referred to in paragraph 7.(b)(ii), Council approves the request and provides an additional service in the form of a weekly collection of waste contained in additional garbage bins, an additional charge of \$2,857.68 per annum in relation to the collection of waste from each additional garbage bin collected through the use by rateable properties of more than one (1) council specified garbage bin. The additional service shall be the provision and collection of waste contained in the number of additional garbage bins approved by Council in response to such written request, which charge shall be levied and paid in conjunction with the charge for the weekly collection service referred to in paragraph 7. (b)(i).

(c) All Other Garbage Collection Charge:

- (i) a charge of \$1,576.83 per annum per all other allotment will apply;
- (ii) the purpose for which this Charge is to be imposed is to assist Council in meeting the cost of the garbage collection service it provides to, or which Council is willing and able to provide to each allotment of all other land not applicable to paragraphs 6(a) and 6(b) in the Council area;
- (iii) where, in response to a written request from a person liable to pay a charge in respect of another allotment referred to in paragraph 7. (a)(ii), Council approves the request and provides an additional service in the form of a weekly collection of waste contained in additional garbage bins. An additional service fee of \$1,576.83 per annum in relation to the collection of waste from each additional garbage bin collected through the use by rateable properties of more than one (1) council specified garbage bin. The additional service shall be the provision and collection of waste contained in the number of additional garbage bins approved by Council in response to such written request, and the additional service fee shall be levied and paid in conjunction with the charge for the weekly collection service referred to in paragraph 7.(a)(i).

Waste Disposal and Management Charge

- 7. Pursuant to section 239 of the Act, the Council declared the following charges in respect of Waste Disposal and Management Charge services it provides for the benefit of all land within the Council area (except such land as Council from time to time determines to be exempt or excluded from the provision of such services or for which the Council has determined it is impractical to provide such services). The Council intends to raise \$14,198 by way of these charges.
- 8. A charge of every allotment for which the Council is not able to, or not willing to provide a garbage collection service. This charge provides access to landfill facilities within the Council boundaries and is as follows:
 - (a) Waste Disposal and Management charge = \$418.50 for residential allotments.
 - (b) Waste Disposal and Management charge = \$1,092.15 for commercial allotments.

Animal Management Charge

- 9. Pursuant to Section 239 of the Act, every allotment of Rateable land within the Council area that is used for Residential purposes in the Council assessment record, and for which the rural classification is not applicable, the Council declared a special charge to be imposed on Rateable land generally for the purpose of "Animal Management" and to assist the implementation of Animal Management in the Council area. The Council intends to raise the amount of \$23,000 by way of this special charge. This rate will be levied on all "Residential land" allotments by application of a fixed charge of \$50.00 per allotment.

Environmental Charge

- 10. Pursuant to Section 239 of the Act, the Council declared a special charge to be imposed on Rateable land generally "Environmental Charge" for the purpose of assisting with the implementation of waste facility management in the area. The Council intends to raise the amount of \$47,055 by way of this special charge and is as follows:
 - (a) This rate will be levied on all "Residential purposes" allotments by application of a fixed charge of \$92.40 per allotment; and
 - (b) This rate will be levied on all "Commercial purposes" allotments by application of a fixed charge of \$115.50 per allotment.

Relevant interest rate

- 11. The relevant interest rate for the late payment of rates and charges is fixed in accordance with section 245 of the Act at the rate of 18% per annum and is calculated daily.

Payment dates

12. The Council determined that rates and charges for the year 1 July 2025 to 30 June 2026 inclusive shall be due and payable by the 30th of September 2025.
13. Payments falling due on a weekend or public holiday may be paid by the following business day, without incurring any penalty.
 - (a) details of due dates and specified amounts will be listed on the relevant rates notice in accordance with section 242 of the Act ("the Rates Notice").
 - (b) variations to those options for payment will be administered according to the conditions outlined on the front and reverse of the Rates Notice.
14. A concession will be provided to eligible residents who qualify under the NT Concession and Seniors Recognition Scheme.
15. A ratepayer and or charge payer who fails to abide by such conditions may be sued for recovery of the principal amount of the rates, charges and interest (if applicable) plus any expenses, costs or disbursements whatsoever incurred by Council in recovering or attempting to recover the rates, charges and interest, including but not limited to, debt collection agency fees and legal costs.

Rates Assessment Record Certification

I certify to the Council that, to the best of my knowledge, information and belief, the rates assessment record is a comprehensive record of all rateable land within the West Daly Region.


John Thomas
Chief Executive Officer
West Daly Regional Council

ASSESSMENT OF THE SOCIAL AND ECONOMIC EFFECTS OF THE RATING POLICY

West Daly Regional Council's rates and charges are set each year with consideration to a variety of criteria, such as rising service delivery costs, planned capital projects, rising service levels, and other Council initiatives. The

Council also considers statistical measures such as the Consumer Price Index (CPI) and potential increases in wage costs because of the Council's enterprise agreement.

To minimise the impacts on ratepayers, Council consciously aims to minimise rates increases while generating enough income to meet its goals and maintain appropriate service levels.

The council's revenue from general rates represents 14.2% of total budgeted operating revenue. This is a small portion of the Council's total revenue in comparison to many Councils in larger and urban areas. To sustain the provision of existing levels of service provided by the Council, the rates have been increased by 5% for this 2025-26 financial year. This increase is a result of the necessity to make up for decreased revenue from other sources as well as the above mentioned considerations. The Council's does not hold sufficient reserves to be able to support major capital programs and is reliant upon prudent Grant and Project Funding applications having reference to the Regional Plan to be able to provide major capital and project spending in the coming year.

Ratepayers within the West Daly regional will continue to pay rates which are comparable with other local government jurisdictions. Therefore, the Council's assessment of the social and economic effects of the Council's rating policy is deemed to have no substantial social or economic impact on the Council's ratepayers.

Long Term Financial Plan

Council's budget for 2025-26 has been created to support our long-term financial planning. This plan helps ensure we can keep providing important services to the community in the years ahead. However, some parts of the plan are uncertain, especially when it comes to funding for certain programs and contracts.

Council receives income from commercial services, user fees, and contracts with other organisations. Our biggest source of funding is government grants. This income helps pay for essential Council services like administration, human resources, and looking after roads and buildings. It also helps fund upgrades to community infrastructure.

To stay financially strong in the long term, Council depends on steady funding from the Australian Government and the Northern Territory Government. If this funding changes, or if some contracts are not renewed, it could affect the services we provide to our communities.

Main points of the long-term plan:

- Council plans to continue delivering all current essential services.
- Grant-funded services (like some community programs) are only included in the plan if we know the funding will continue. At the time of writing, we don't yet know what funding will be available for the next 4 years, so we have based estimates on previous funding levels and expected price increases.
- We assume there will be no major policy changes from government that would affect how the Council operates.
- We expect prices (CPI) to rise 3% p.a. over the next three years, based on current data.
- We are not planning any new major projects outside of what's already in the Regional Plan, unless extra funding becomes available.
- Maintenance and upgrades to Council infrastructure will continue at current levels, with future costs adjusted for inflation.

This plan is designed to make sure we can keep delivering the services that matter most to our communities, using public money wisely and planning for the future.

Long Term Financial Plan

		2025/26	2026/27	2027/28	2028/29
Operating Income	Operating Grants and Subsidies	\$8,660,510	\$8,920,326	\$9,187,936	\$9,463,574
	Interest / Investment Income	\$120,000	\$123,600	\$127,308	\$131,127
	Commercial and Other Income	\$1,538,820	\$1,584,985	\$1,632,534	\$1,681,510
	Rates	\$1,983,561	\$2,043,068	\$2,104,360	\$2,167,491
	Annual Charges	\$1,274,629	\$1,312,867.87	\$1,352,253.91	\$1,392,821.52
	User charges and fees	\$269,938	\$278,036	\$286,377	\$294,969
	Income Total	\$13,847,458	\$14,262,882	\$14,690,769	\$15,131,492
Operating Expenditure	Council Committee and LA Allowances	\$13,000	\$13,390	\$13,792	\$14,205
	Council Committee and LA Expenses	\$5,000	\$5,150	\$5,305	\$5,464
	Elected Member Allowances	\$277,680	\$286,010	\$294,591	\$303,428
	Elected Member Expenses	\$33,500	\$34,505	\$35,540	\$36,606
	Employment Expenses	\$6,256,223	\$6,443,910	\$6,637,227	\$6,836,344
	Other Operational Expenses	\$3,725,000	\$3,836,750	\$3,951,853	\$4,070,408
	Repair and maintenance	\$1,250,000	\$1,287,500	\$1,326,125	\$1,365,908.75
	Materials and Contracts	\$2,000,000	\$2,060,000	\$2,121,800	\$2,185,454
	Interest Expense	\$240,000	\$247,200	\$254,616	\$262,254
	Depreciation, Amortisation and Impairment	\$1,226,790	\$1,245,860	\$1,267,937	\$1,291,019
	EXPENDITURE TOTAL	\$15,027,193	\$15,460,275	\$15,908,785	\$16,371,092
BUDGETED OPERATING SURPLUS / DEFICIT		-\$1,179,735	-\$1,197,393	-\$1,218,016	-\$1,239,601
Remove NON-CASH ITEMS					
Less Non-Cash Income					
Add Back Non-Cash Expenses		\$1,226,790	\$1,245,860	\$1,267,937	\$1,291,019
TOTAL NON-CASH ITEMS		\$1,226,790	\$1,245,860	\$1,267,937	\$1,291,019

Long Term Financial Plan (continued)...

	2025/26	2026/27	2027/28	2028/29
Less ADDITIONAL OUTFLOWS				
Capital Expenditure	-\$762,513	-\$883,116	-\$923,317	-
Borrowing Repayments (Principle Only)	-	-	-	-
Transfers to Reserves	-	-	-	-
Other Outflows	-	-	-	-
TOTAL ADDITIONAL OUTFLOWS	-\$762,513	-\$883,116	-\$923,317	\$0
Add ADDITIONAL INFLOWS				
Proceeds from Sale of Assets	-	-	-	-
Capital Grants Income	\$762,513	\$883,116	\$923,317	-
Prior Year Carry Forward Tied Funding	-	-	-	-
Other Inflow of Funds	-	-	-	-
Transfers from Reserves	-	-	-	-
TOTAL ADDITIONAL INFLOWS	\$762,513	\$883,116	\$923,317	\$0
NET BUDGETED OPERATING POSITION SURPLUS / DEFICIT	\$47,055	\$48,467	\$49,921	\$51,418

Capital Expenditure and Funding

By class of infrastructure, property, plant and equipment

	2025/26 BUDGET	2026/27 BUDGET	2027/28 BUDGET
CAPITAL EXPENDITURE **			
Infrastructure (including roads, footpath, Park Furniture)	643,213.00	763,816.00	804,017.00
Waste and Management Resource	119,300.00	119,300.00	119,300.00
Vehicles	370,000.00	180,000.00	187,200.00
Plant and Equipment	260,000.00	273,000.00	286,650.00
Furniture and fitting	90,000.00	108,000.00	129,600.00
Buildings	262,513.00	322,116.00	319,867.00
TOTAL CAPITAL EXPENDITURE*	1,745,026.00	1,766,232.00	1,846,634.00
TOTAL CAPITAL EXPENDITURE FUNDED BY: **			
AG-Road to Recovery	643,213.00	763,816.00	804,017.00
NTG-CMC-Waste and Management Resource	119,300.00	119,300.00	119,300.00
LRCI (TBC Year 2026/2027/2028)	173,422.10	when program opens	
Operating Fund (not adjusted for LRCI funding in 2026/2027/2028)	\$589,090.90	\$883,116.00	\$923,317.00
DOH Purchase of Disability Bus	220,000		
TOTAL CAPITAL EXPENDITURE FUNDING	1,745,026	1,766,232	1,846,634

Planned Major Capital Works

Class of Assets	By Major Capital Project* (A)	Total Prior Year(s) Actuals	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	Total Planned Budget \$ (H=B+C+D)	Expected Project Completion Date
Road infrastructure	Infrastructure (including roads, footpath, Park Furniture)	\$1,575,488.45	\$643,213.00	\$763,816.00	\$804,017.00	\$2,211,046.00	30th June 2028
Waste Facility	Waste and Management Resource	\$20,459.00	\$119,300.00	\$119,300.00	\$119,300.00	\$357,900.00	Ongoing
Vehicles	Vehicles	\$438,699.40	\$370,000.00	\$180,000.00	\$187,200.00	\$737,200.00	Ongoing
Plant and Equipment	Plant and Equipment	\$95,682.23	\$260,000.00	\$273,000.00	\$286,650.00	\$819,650.00	Ongoing
Furniture and fitting	Furniture and fitting	-	\$90,000.00	\$108,000.00	\$129,600.00	\$327,600.00	Ongoing
Building & site improvement	Building & site improvement	\$66,129.03	\$262,513.00	\$322,116.00	\$319,867.00	\$904,496.00	
TOTAL		\$2,196,458.11	\$1,745,026.00	\$1,766,232.00	\$1,846,634.00	\$5,357,892.00	

Disclaimer

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

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

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

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

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

John Thomas
Chief Executive Officer,
West Daly Regional Council





DARWIN

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

WADEYE

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

NGANMARRIYANGA

Address: Lot 108,
Nganmariyanga NT 0822
Postal Address: CMB 30
Palumpa NT 0822
Telephone: (08) 8977 8500

PEPPIMENARTI

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

8 General Business

9 Confidential Items

9.1.1. Confidential Audit and Risk Management Committee held on 12 November 2024

Section 99(2) and (4) of the *local Government Act 2019* and *Regulation 51(1) of the Local Government (General) Regulation 2021* - *It contain confidential information of auditing nature and may be conducted in private.*

9.1.2. Supplemental Report: Minutes of the Confidential Supplementary Session of the Audit and Risk Management Committee Meeting held on Tuesday 12 November 2024

Section 99(2) and (4) of the *local Government Act 2019* and *Regulation 51(1) of the Local Government (General) Regulation 2021* - *It contain confidential information of auditing nature and may be conducted in private.*

10 Next Meeting

11 Meeting Close