

WEST DALY REGIONAL COUNCIL



ANNUAL REPORT 2014-2015

PART I



WEST DALY
Regional Council

Our Vision, Goals & Values

Council Vision

The vision of the West Daly Regional Council is to:

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

Council Goals

The Council's long term goals are to:

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

Council Values

The key values of the West Daly Regional Council are:

- Respect;
- Integrity;
- Honesty;
- Openness; and
- Equality.

Our Contact Details

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CHIEF EXECUTIVE OFFICER

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Regional Service Manager: Megan Howlett Email: megan.howlett@westdaly.nt.gov.au

PEPPIMENARTI

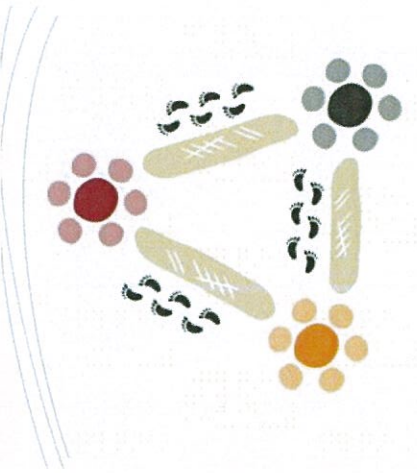
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Phone: (08) 8978 2377 FAX: (08) 8978 2370
Regional Service Manager: Rose Peckham Email: rose.peckham@westdaly.nt.gov.au

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Our Logo



WEST DALY
Regional Council

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

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



Message from the Mayor



I am pleased to present the very first West Daly Regional Council Annual Report for 2014-2015.

West Daly Regional Council is still a new organisation however we have produced our first Annual Regional Service Delivery Plan as well as a comprehensive Strategic Plan which will enable us to move forward with confidence in the years to come.

WDRC's focus has been, and will continue to be on building and empowering our communities. Because of the Council's severe financial constraints it is important that we use our scarce resources wisely. This means listening to our three communities to ensure that we have the right priorities, developing strong partnerships with government and other organisations and improving the region's economic base.

I would like to acknowledge our Councillors for their commitment and Glenda Teede, the inaugural CEO and her team who have worked hard to make our first year a success.

Harold Wilson
Mayor



CEO Foreword



This Annual Report provides an informative overview of the West Daly Regional Council's first year of operation. Local Government is about building strong communities and the Council is fortunate that at the time of the Council's establishment the Northern Territory Government also legislated for the establishment of Local Authorities throughout the regions. The practical consequence of this has been that the Council's strategic planning reflects the views and priorities of the three WDRC communities: Wadeye, Palumpa and Peppimenarti.

The Council is committed to good governance and sound financial management with a focus on regional development which is consistent with the culture and heritage of its communities as well as protection of 'country' and the natural environment. However it faces many challenges: resources are scarce, attraction and retention of quality staff is difficult and the lack of all weather road access and issues of land tenure provide a barrier to economic development. WDRC sees beyond the role of service provider. It seeks to provide leadership for the community and advocacy on its behalf and to attract additional resources by developing strong partnerships with Government and other agencies.

I want to acknowledge the support that I have enjoyed from the Mayor and other elected members of Council as well as the members of the three Local Authorities.

I also wish to acknowledge and recognize those hard working members of staff without whose efforts the Council could not progress towards its goals.

A handwritten signature in black ink that reads "Glenda Teede".

Glenda Teede

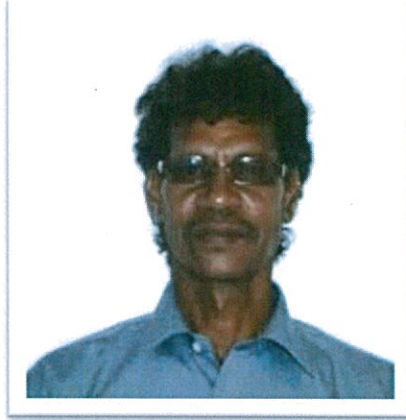
Chief Executive Officer



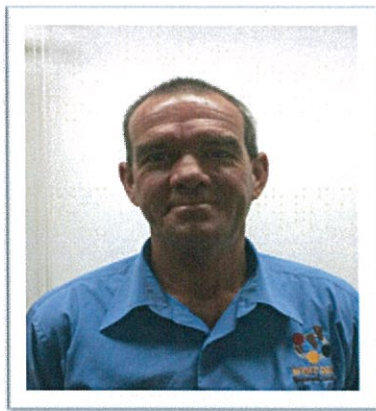
ELECTED MEMBERS

West Daly Regional Council is made up of six (6) Councillors.

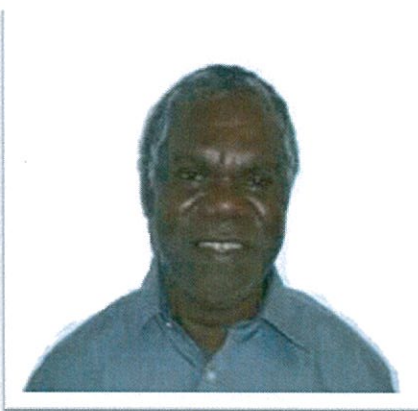
In December 2013, the Minister for Local Government and Regions, Mr David Tollner MLA, announced that the Victoria Daly Shire Council would be split into two; with a new West Daly Regional Council (WDRC) in the Wadeye, Peppimenarti and Palumpa area. West Daly Regional Council became fully functional 1st July 2014.



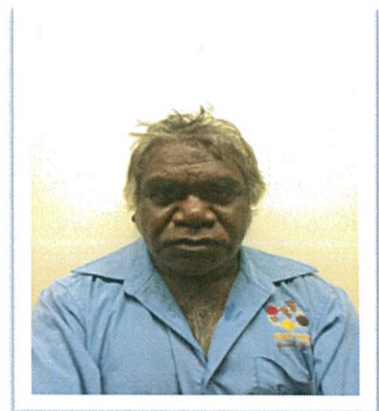
Mayor – Harold Wilson
Peppimenarti



Deputy Mayor – Andrew Brown
Wadeye Community



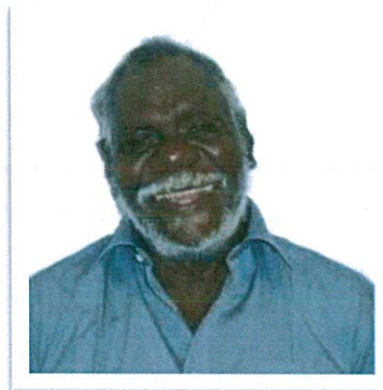
Tobias Nganbe
Wadeye Community



Mark Martin
Wadeye Community

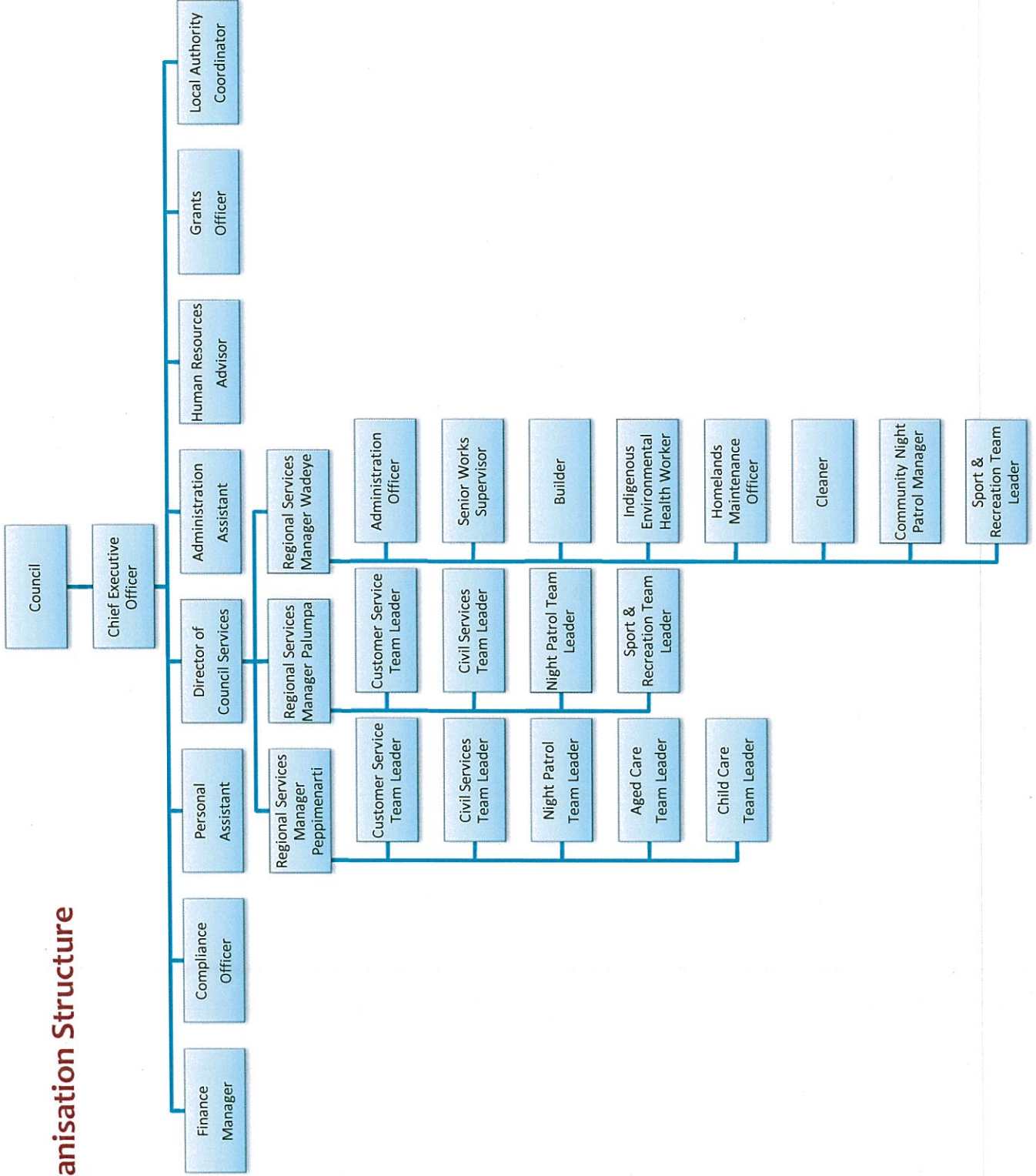


Wally Minjin
Wadeye Community



Ralph Narburup
Palumpa Community

WDRC Organisation Structure



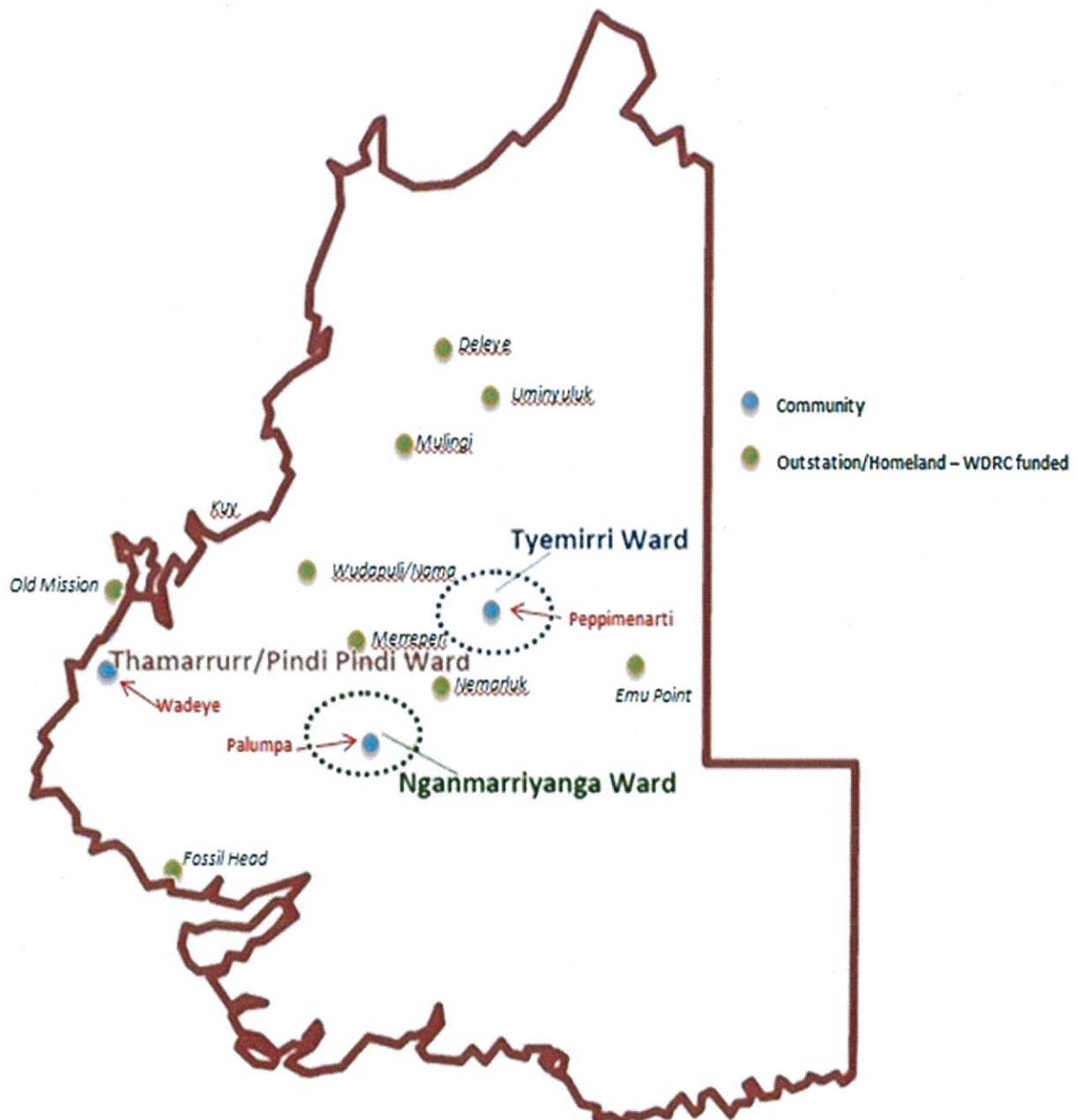
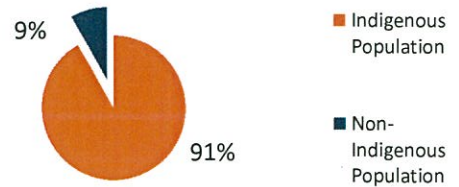
Our Council

The West Daly Regional Council (WDRC) was formed following a meeting of clan groups in the Wadeye, Peppimenarti and Palumpa region, who made it clear to the Northern Territory Government that they wanted a stronger voice and greater control over the delivery of services in the region.

WDRC covers 14,000 square kilometers and has a population of more than 3000 throughout the communities of Wadeye (Port Keats), Peppimenarti (Peppi) and Palumpa (Nganmarriyanga).

There are a total of 33 outstation/homelands in WDRC of which WDRC receives funding for municipal and essential services to Fossil Head, Deleye, Kuy, Merrepen, Mulingi, Wudapuli, Nama, Namarluk Old Mission and Uminyuluk.

Indigenous / Non Indigenous Population



Governance, Representation & Local Authorities

The governance structure for WDRC is based upon:

- Representation from all areas;
- Optimum opportunity for local community issues and concerns to be raised;
- Retention of local cultural identities; and
- Ensuring that all community interests are considered and supported.

Wards

WDRC is divided into three wards:

The wards and their principal communities are:

- Thamarrurr / Pindi Pindi (Wadeye)
- Tyemirri (Peppimenarti)
- Nganmarriyanga (Palumpa)

Constitutional Review

Section 23 of the Northern Territory Local Government Act requires each Council to make an assessment of the adequacy of the constitutional arrangements as they are currently in force. The review commenced in December 2014 and submissions received were considered by Council on 20 May 2014.

In response to submissions received, WDRC resolved the following: That

- The name of the Council remains;
- The principal member continues to bear the title of Mayor and be appointed by Council;
- The elected members continue to be called Councillors;
- The boundary and Ward structure remains the same as currently exists;
- The existing Ward names be retained;
- The Thamarrurr/Pindi Pindi Ward continues to be represented by four (4) elected members; and
- The Nganmarriyanga and Tyemirri Wards continue to be represented by one (1) elected member each.

Local Authorities

As part of the recent legislative change, the Council established Local Authorities to facilitate community input on issues that affect the communities within the Council area. Local Authorities have been established at Wadeye, Peppimenarti and Palumpa.

Local Authorities have the following roles to:

- Advise Council on and have input into Service Delivery Plans for communities or local regions;
- Input into Regional Plans and Management Plans;
- Advise Council on specific Council community and social projects that impact on their community or region;
- Alert Council to new and emerging issues affecting communities; and
- Ensure Council considers the needs of the local community or region.

Council is committed to supporting the many issues of importance coming before it from each Local Authority.

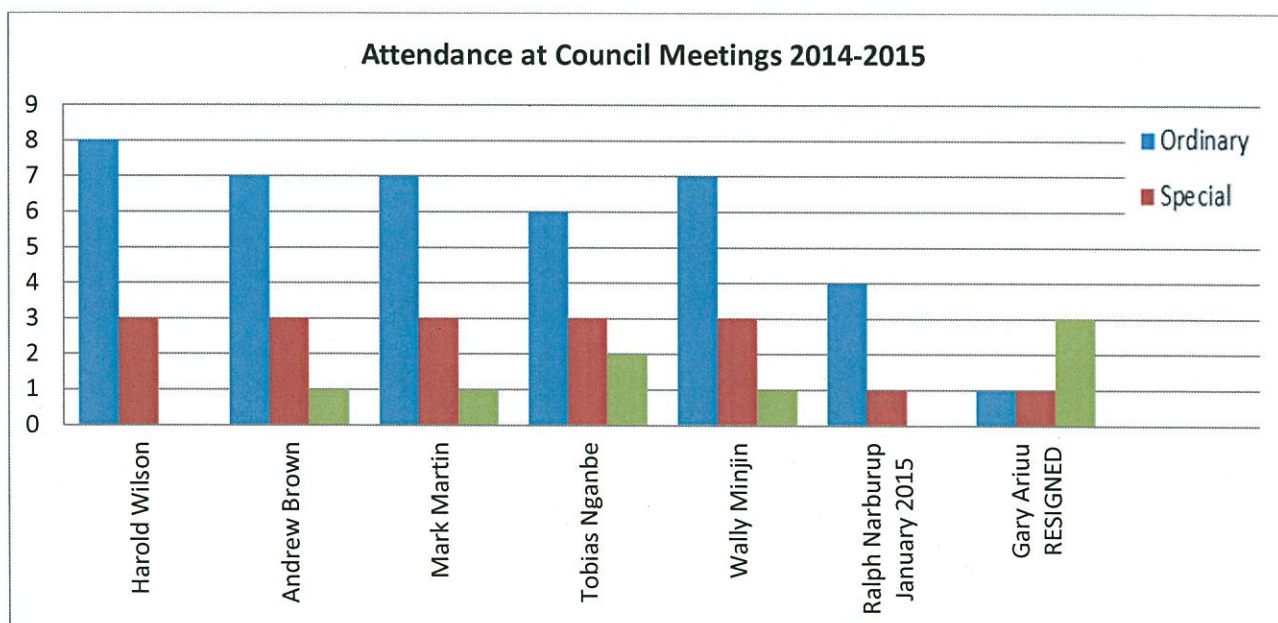
Each Local Authority has a budgetary allocation to use at its discretion to fund priority community projects.

Attendance and Allowances

Councillors

Councillors	Electoral Allowance	Extra Meeting Allowance
Mayor Wilson	\$71,404.87	N/A
Deputy Mayor Brown	\$26,403.61	N/A
Councillor Martin	\$17,541.83	\$496.86
Councillor Nganbe	\$17,541.83	\$496.86
Councillor Minjin	\$17,541.83	\$496.86
Councillor Narburup	\$8,770.92*	N/A

* sworn in 21 January 2015



Councillor Name	Ordinary	Special	Absent	% of Attendance
Mayor Wilson	8	3		72.73%
Deputy Mayor Brown	7	3	1	63.64%
Councillor Martin	7	3	1	63.64%
Councillor Nganbe	6	3	2	54.55%
Councillor Minjin	7	3	1	63.64%
Councillor Narburup	4	1	0	100.00%
Gary Ariuu (RESIGNED)	1	1	3	9.09%

Local Authorities

Local Authority	No. of Meetings	Allowance Paid
Wadeye	4	\$3,230.00
Palumpa	3	\$2,584.00
Peppimenarti	6	\$4,826.00

Local Authority - Wadeye

LA Members	Present	Apologies	Absent	Attendance 70% min.
Don Pultchen	4			100.00%
Michael Pultchen	3		1	75.00%
Stephen Pultchen	3		1	75.00%
Jeffery Pultchen	3		1	75.00%
Cyril Ninnal	2	1	1	50.00%
Leon Melpi	1		3	25.00%
Alphonsus Kungul	4			100.00%
Anthony Dartinga	1		3	25.00%
Martin Mullumbuk	3		1	75.00%
Thaddeus Datinga	1		3	25.00%
Damien Tunmuck			4	0.00%
Benildus Namdu	2		2	50.00%

Local Authority - Palumpa

LA Members	Present	Apologies	Absent	Attendance 70% min.
Amy Narburup	2	1		66.67%
Adrian Ariuu	2	1		66.67%
Roger Wododj	3			100.00%
Lorraine Keringbo	2		1	66.67%
Sandra Jacky	3			100.00%
Anthony Namala	2		1	66.67%
Karen Anglitchi	3			100.00%
Loretta Daiiryi	1	1	1	33.33%
Gordon Minjin	2		1	66.67%
Jack Wodidj	0	1	2	0.00%
Glen Barry	3			100.00%
Warren Wodidj	2	1		66.67%

Local Authority - Peppimenarti

LA Members	Present	Apologies	Absent	Attendance 70% min.
Nathon Wilson-Ahwon	4		2	66.67%
Kayla Hodgson	6			100.00%
Annunciata Wilson	6			100.00%
Rickiesha Hodgson	6			100.00%
Malcolm Wilson	6			100.00%
Francis Miler	5		1	83.33%
Anthony Thomas	6			100.00%
Edward Kundu	1		5	16.67%
Clara Kundu		2	1	0.00%
Basil Jimarin		4		0.00%
Sylvario Gilbert	1	3		16.67%

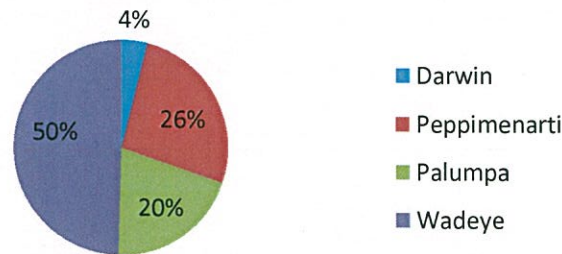
Our Staff

WDRC operations are conducted from four (4) locations, including a Head Office in Darwin and Regional Service Centres in the three (3) communities of Wadeye, Palumpa and Peppimenarti.

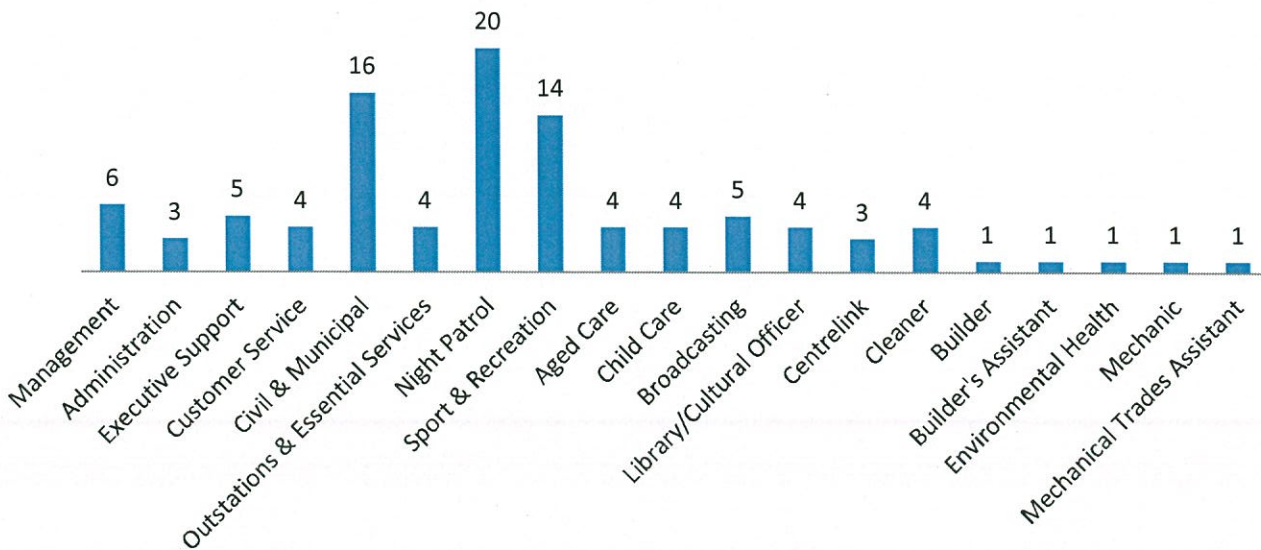
The Chief Executive Officer position operates out of the Wadeye Office and Darwin.

The Personal Assistant to the CEO, Administration Officer, Compliance Officer, Grants Officer and Finance Manager are based solely in Darwin. The Human Resources Advisor, Local Authority Coordinator and Director of Council Services operate from Wadeye. Palumpa and Peppimenarti Service Centre staff members are under the line management of their respective Regional Services Manager.

West Daly Regional Council Staff Numbers



Positions by Function



Our Council Goals and Priorities:

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

- Allow greater community input into service provision through Local Authorities
- Increase efficiency and productivity through improved IT capabilities
- Reinforce presence and identity of Council
- Security of leasing arrangements over Council infrastructure and other sites

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

- Develop capacity of Staff
- Provide employment opportunities
- Improve coordination with stakeholders

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

- Revitalise Sport and Recreation programs
- Increase capabilities of Council to deliver services to the required standard
- Maintain effective working partnerships
- Increase capabilities of Council to effect legislative changes

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

- Management and repairs and/or replacement of aged infrastructure and assets
- Implement improved waste management protocols
- Assessment and forward planning to improve internal community road networks
- Emergency Management Planning to minimise risk within the natural environment

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

- Implement Environmental Health Plan
- Implement measures to improve Animal Population and Health
- Implement measures to improve Environmental Health
- Support Emergency Response Capabilities

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

- Maximise opportunities to establish and maintain partnerships with Government agencies and community stakeholders

Our Communities and Community Engagement through Local Authorities

On the first of July 2014 the Northern Territory Government legislated for the formation of Local Authorities to address the concerns of regional remote community members regarding the effectiveness of the governance and service arrangements established after the 2008 reform of local government.

One Local Authority was created for each of the three main WDRC communities: Wadeye, Palumpa and Peppimenarti and nominations were called to fill the inaugural membership.

WADEYE – Thamurrur/Pindi Ward

Located approximately 420kms south-west of Darwin, Wadeye (also known as Port Keats) is one of Australia's largest remote Indigenous communities, situated on the western edge of the Daly River Reserve. Total population of 2111 (2011 Census) of which 91% is indigenous.

A mission station was founded by Roman Catholic Father Richard Docherty in 1935 at Werntek Nganayi (Old Mission), and subsequently moved to the current location. The main Languages are Murrinh Patha and English.

PALUMPA – Nganmariyanga Ward

Located approximately 353kms south-west of Darwin on the Port Keats Road between the communities of Wadeye and Peppimenarti. Total population of 377 (2011 Census) of which 91% is indigenous.

The Palumpa community was established when Traditional Owners and missionaries from Port Keats developed a cattle station. The main languages are: Ngan'gikurrunggurr, Kriol, Murrinh Patha and English.

PEPPIMENARTI – Tyemirri Ward

Peppimenarti is, is located on Tom Turner Creek approximately 320km by road south west of Darwin. Total population of 182 (2011 Census) of which 91% is indigenous.

The community was established in approximately 1974. The main languages are: Ngan'gikurrunggurr, Kriol, Murrinh Patha and English.

HOMELANDS

Homelands play a significant role in Indigenous life with the outstations serving to enable the clans to maintain and develop their connections to Country and their spiritual past as well as providing the opportunity to pass on cultural practices and bush knowledge to the younger generations. There are approximately ten (10) homelands and WDRC is funded to provide basic municipal and essential services to them.

Role of Local Authorities

The functions of a Local Authority as specified in the Local Government Act are:

- To involve local communities more closely in issues related to local government; and
- To ensure that local communities are given an opportunity to express their opinions on questions affecting local government; and
- To allow local communities a voice in the formulation of policies for the locality as well as policies for the area and the region; and
- To take the views of local communities back to the regional council and act as advocates on their behalf; and
- To contribute to the development of the regional plan; and
- To make recommendations to the council in relation to the council's budget, and to review expenditures by the council, in relation to the part of the council's area within which the local authority performs its functions; and
- To perform other functions assigned to the local authority by the Minister, in accordance with any guidelines that the Minister may make.

Residents are encouraged to bring matters of concern to their Local Authority which acts as the "voice" of the people and makes recommendations to Council. Council considers the recommendations of the Local Authorities and, after determining a matter, advises the Authority of its decision.

The establishment of these Authorities allows Council to be more responsive and more connected to community members providing flexibility in dealing with local issues and differences between communities. Council strives to support the retention of cultural identity at the local community level and the new governance structure ensures that Council receives timely and relevant information on issues affecting community members.

A number of projects were initiated by the three Local Authorities – see details below. In addition issues such as road safety, street lighting, waste management and cemetery issues were addressed with the Peppimenarti Local Authority also involved with housing allocation and street names.

Local Authority Projects 2014/2015

Projects Funded		Grant Received	Total Grant Expended
Wadeye			
Street Lighting	\$32,455	\$333,979	\$77,910
Speed Humps	\$16,464		
Ablution Block – main oval	\$18,116		
Airconditioning –gym	\$10,875		
Palumpa			
Materials for Meeting Shed	\$1,448	\$52,380	\$6,599
Outdoor Furniture	\$4,072		
Urn – Training Room	\$250		
Fridge – Training Room	\$829		
Peppimenarti			
Lights- Basket Ball Court	\$23,570	\$25,927	\$23,570

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

KEY PROJECTS AND PERFORMANCE INDICATORS

Strategy 1.1: Effective and efficient management of Council business

Outcome	Action	Timeframe	Target	Progress Report
Strategic Plan objectives met or progressed	Strategic and Annual Plans approved	6/2015	Plans reviewed and adopted by Council	Strategic Plan 2014/15 to 2018/19 approved by Council – RES 3.9.1 18/06/14. The Annual Regional and Service Delivery Plan was completed and adopted by Council by 31 July 2015 – RES 31/7 002.
	Strategic Plan objectives incorporated into Operational and Financial Plans	6/2015	Coordinated plan adopted by Council	Development of the Operational and Financial Plans is underway. Revised target November 2015.
Adherence to Budget	All budget allocations completed	6/2015	Budget adopted by Council	Annual Budget for the 2015/16 Financial Year completed and adopted by Council – RES 31/7 003
Review of Strategic Plan	Undertake review of strategic plan	9/2015	Review completed	Annual Regional and Service Delivery Plan completed and adopted by Council – RES 31/7 002

Strategy 1.2: Implement WHS Program

Outcome	Action	Timeframe	Target	Progress Report
Risk Management and WHS measures implemented	Worksite Compliant Audit	09/2015	100% sites audited	Workplace safety inspections were undertaken in all three communities in September 2015
	Risk Management Plan	07/2015	Approved Plan	In progress -
	WHS Induction	As required	100% staff inducted	Ongoing
	WHS Training	04/2016	100% staff trained	Ongoing
	Worksite Assessments completed and sites compliant	02/2016	100% work areas once/yr	Ongoing

Strategy 1.3: Implement Records Management System				Progress Report
Outcome	Action	Timeframe	Target	
Improved management systems to support governance and service delivery	Review of internal information management processes	6/2015	Improved information management Relevant Procedure Manuals	Commenced and ongoing
	Review and amendment of internal documents	6/2015	Increase efficiencies	Commenced and ongoing
Strategy 1.4: Review and reorganise capabilities of IT systems and working environment				Progress Report
Outcome	Action	Timeframe	Target	
Resolution of IT issues	Improved connection in internal communications system	09/2015	Increase in productivity from reducing Lost Operating Time	There has been an improvement in connectivity at Wadeye and lost operation time has been reduced. Peppimenarti and Palumpa yet to be reviewed.
Review and reorganise office space to improve use of space	Review of current working space	12/2015	Increase in productivity from availability of working space	WADEYE – Council Office needs alteration to improve efficiency PALUMPA – Planning complete for reorganisation of team leader's workstations to improve productivity PEPPI - Design & concept plan submitted to Council for a new administration /learning centre building
	Purchase additional workstations and IT equipment	12/2015	Improved ergonomics	Ongoing
Strategy 1.5: Strengthen the governance capacity of elected members				Progress Report
Outcome	Action	Timeframe	Target	
Member participation in training sessions, informal	Elected members to participate in relevant training	6/2016	Minimum 3 sessions/yr % attendance rate of elected	Four training sessions held for Elected Members 2014/5

briefings and workshops		members				
	Elected members to be provided with administrative (IT) support	Increased competency of elected members	Ongoing	Ongoing		
Strategy 1.6: Ensure the Local Authorities are operating effectively						
Outcome	Action	Timeframe	Target	Progress Report		
Number of meetings held as per required compliance with legislation and guidelines	Required number of meetings scheduled for each local authority	06/2016	100%	Community	No. meetings	No. meetings with quorum
	Meetings reaching quorum	06/2016	90%	Wadeye	5	3
	All members to have attended required meetings	06/2016	70%	Palumpa	6	3
LA (Local Authority) Community Plans developed	Surveys conducted twice yearly in each community for planning and delivery satisfaction	06/2016	6 surveys	Peppimenarti	6	6
	Surveys of target group	06/2016	80% of target	On target		
Ongoing training needs assessed and training plan	Governance training per location (1/year)	06/2016	3	Refer to Attendances and Allowances (pages 12 and 13 above)		
	Targeted training	06/2016	9	Surveys not yet initiated		
				Surveys not yet initiated		
				Training conducted by LGANT		
				Training conducted by LGANT		

delivered	Training as per individual needs	06/2016	As required	Ongoing
Effective governance practices compliant with legislative and ministerial guidelines	Preparation of minutes within half allotted time under legislation (within 5 days) Council response to LA no later than 3 days after publication of Council minutes	Ongoing Ongoing	60% 80%	Largely compliant Partially compliant
Reporting of Local Authority activities and performance	Reporting of LA activities and performance of LA to Council and Department	12/2015 6/2016	Submission of reports as required	Ongoing
Strategy 1.7: Resolve land tenure issues in relation to office and other facilities				
Outcome	Action	Timeframe	Target	Progress Report
Leases finalised	Identification of key infrastructure and areas requiring negotiated lease under ALRA	06/2016	Secured Leases	In progress. Various section 19 EOIs have been lodged with NLC, delays with securing the leases are experienced and this impacts the ability to achieve the desired target.

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

KEY PROJECTS AND PERFORMANCE INDICATORS

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

Outcome	Action	Timeframe	Target	Progress Report
Opportunities identified and measurable progress towards target	Number of Aboriginal and/or Torres Strait Islander Aged Care staff employed at Peppimenarti and Thamarurr - Wadeye Aged Care Centres	07/2016	Number ATSI staff employed as per funding agreement	Ongoing – on track with funding agreement. 100% ATSI employed at Peppimenarti. Wadeye Aged Care is run by D & R under a pre-existing contract.
	Utilisation of Salary Unit allocations (Aged Care)	07/2016	100%	Ongoing - on track with funding agreement.
	Number of Community Night Patrol Manager positions	07/2016	Community Night Patrol Manager employed	Completed. 1 FTE position filled.
	Number of Community Night Patrol Team Leaders	07/2016	Community Night Patrol Team Leaders employed	Completed. 3 FTE positions filled, with 1 ATSI employee in this role.
	Number of Community Night Patrollers	07/2016	Number of Community Night Patrollers employed as per funding agreement	Ongoing – on track with funding agreement. 16 ATSI patrollers employed on a casual or part time basis.
Opportunities identified and measurable	Number of employment opportunities to	6/2016	Number employed as per funding	Ongoing – currently on track with funding agreement. 9 casual and part time ATSI staff employed.

progress towards targets	Aboriginal and Torres Strait Islander people in sport & recreation			agreement	
	Number of days Sport and Recreational positions filled	6/2016		Number of days positions filled compliant with funding agreement	Ongoing – currently on track with funding agreement. Positions have been filled for approximately 120 days.
	Formal and informal training of staff including accredited sports training and/or coaching	12/2015 06/2016		Number of employees identified and completed training as per funding agreements	Ongoing however difficulties have been faced in encouraging staff to attend accredited training (Cert II in Sport & Recreation) due to the location of the training. Softball coaching training has been undertaken.
Strategy 2.2: Continue to support and develop capabilities of Council staff					
Outcome					
PROGRESS REPORT					
Training audit of staff undertaken	Bi-annual review of training completed	11/2016		1 audit per year	Ongoing
Training needs assessed and delivered	Annual Individual Development Plan conducted with each staff member	9/2015		100%	Undertaken in conjunction with performance appraisals.
	Identify Training programs and schedule	3/2016		Training Program developed and approved	Ongoing.
	Assessment of budget of annual training plan	6/2016		Training budget approved	Funds not allocated in 2014/5 Budget

Delivery of funding specific training requirements	Coaching/Umpiring accreditation completed in core sports as per funding agreement	6/2016	100% compliance with agreement	Ongoing and compliant with funding agreement to 30/6 with the exception of Basketball
	Completion of Cert 1 Sport & Recreation through BIITE	6/2016	100 % compliance with agreement	Project delayed due to staffing difficulties
	Completion of Cert II Sport and Recreation	6/2016	Number of staff completed qualifications	Ongoing however difficulties have been faced in encouraging staff to attend accredited training (Cert II in Sport & Recreation) due to the location of the training.
	Completion of Certificate III in Community Night Patrol	12/2015	Number of staff completed training	Ongoing. Timeframe may be required to be extended due to delay in training recommencement after bush holidays.
Delivery of identified training needs	Identified training needs for licencing and qualifications for vehicles and plant	6/2016	Number of staff licensed Number of staff completed qualifications	Licensing requirements met
	Identified training needs for small engine repairs and maintenance	6/2016	Number of staff completed training	Ongoing
	Identified training needs for chemical and hazardous materials use	6/2016	Number of staff identified and/or completed training	Ongoing

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

Outcome	Action	Timeframe	Target	PROGRESS REPORT
Partnerships developed	Conduct regular meetings with job services providers and stakeholders	Ongoing	Number of engagement opportunities utilised	Regular meetings are held with stakeholders. WDRC staff at corporate and community level are regularly in contact with job service providers.

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

KEY PROJECTS AND PERFORMANCE INDICATORS

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

Outcome	Action	Timeframe	Target	PROGRESS REPORT
Progress in the execution of LA Community Plans	Develop Plans consistent with Councils Visions, Values and Goals	Ongoing	Evidence based reporting on Community Plan priorities	Ongoing

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

Outcome	Action	Timeframe	Target	PROGRESS REPORT
Delivery of sport and recreation	Plan and undertake structured sport and recreational activities as per funding agreement	07/2016	100%	Ongoing – on track with funding agreement
	Support participation of community members in sport and recreational events	07/2016	Increase in participation	Ongoing – on track with funding agreement
	Facilitate establishment of regional sporting teams as per	07/2016	100% compliance Number of sporting	Ongoing – on track with funding agreement

funding agreement			teams	
Participation of regional sporting teams in inter-community competitions as per funding agreement	07/2016		Number of events	Ongoing – on track with funding agreement
Deliver structured skills clinics in core sports & activities as per funding agreement	07;/2016		Number of skills clinics Number of participant	AFL and softball clinics held/Ongoing in accordance with funding agreement
Strategy 3.3: Provide Centrelink Agency Support at designated locations				
Outcome	Action	Timeframe	Target	PROGRESS REPORT
Staff levels and service compliant with funding agreement	Operation of contracted Agent and Access Point as per funding specifications	Ongoing	100% compliant	Compliant in accordance with funding agreement.
Strategy 3.4: Meet accreditation standards across Aged Care and Children's services				
Outcome	Action	Timeframe	Target	PROGRESS REPORT
Delivery of accredited Aged Care services	Deliver HACCC Service Groups and Outputs as per funding agreement	6/2015	95%	Programs delivered in accordance with funding agreement
	Compliance, review and reporting processes under the Home Care Standards		100%	In progress. Grant funding options are under investigation for implementing e:tools to facilitate compliance and reporting.
	Allocation of High and Low Care Residential Places as per NATSIFACP	6/2015	100%	Referrals submitted

	Allocation of Home Care Places as per NATSIFACP	6/2015	100%	Ongoing: Monthly meeting have been scheduled with the contracted provider in Wadeye and arrangements planned for early 2015/6 in Peppimenarti
Provide, and ensure access to, quality child-care, early learning and school age care (Emu Point Creche)	Engagement of qualified staff	Ongoing	Activities compliant with Quality Improvement Plan and performance framework 100% compliant	Ongoing and compliant with funding agreement.
	Learning and Development educational programming	Ongoing	Activities compliant with Quality Improvement Plan and performance framework 100% compliant	Ongoing and compliant with funding agreement.
	Flexible supportive operations that provide access	Ongoing	Number of children attending the service	11
	Efficient management of expenditure	Ongoing	Balanced income and expenditure	Ongoing -
Strategy 3.5: Delivery of Outstation Repairs and Maintenance Program				
	Action	Timeframe	Target	PROGRESS REPORT
Maintenance program that supports safe and healthy residence	Inspection, and assess external and internal condition of dwelling Conduct population audit	Ongoing	100 % Compliant Number of urgent repairs resolved within timeframe Number of residents	Compliant although repairs are largely re-active and delays can occur if spare parts are not readily accessible

Strategy 3.6: Delivery of Outstation Municipal and Essential Services Program

Outcome	Action	Timeframe	Target	PROGRESS REPORT
Maintenance program that provides essential services and access	Inspection and assess condition of access roads, airstrips and essential services equipment	Ongoing	100 % Compliant Number of urgent repairs resolved within timeframe	Compliant although repairs are largely re-active and delays can occur if spare parts are not readily accessible

Strategy 3.7: Delivery of broadcasting services

Outcome	Action	Timeframe	Target	PROGRESS REPORT
Compliance with funding agreement	Delivery of local broadcasting	6/2015	No of hours broadcasting services delivered	Broadcasting hours are compliant with funding agreement at Palumpa and Peppimenarti. Lack of staff restricted performance at Wadeye.

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

Outcome	Action	Timeframe	Target	PROGRESS REPORT
Operational Library facilities	Accessible and functional library facilities	12/2015 07/2015	Number of hours Number of staff	Ongoing and compliant with funding agreement. Library hours 38/week 1.5 FTE(Wadeye only)
Improved IT Capabilities for on-line access and functionality	Assessment and improvement of IT connections	12/2015	Agreed IT Plan Appropriate On-line Reduction in loss of connectivity	Planning underway for an upgrade to the current IT capabilities within the Wadeye Library in consultation with relevant NTG agencies.
Provision of suitable print, digital and online resources	Collaboration with NT Library to review library material content	06/2015	Number of library users Agreed library materials	Discussions held with Assistant Director Libraries & Learning N.T. for further information and recommendations and information regarding stories in the local language(s) around plants and animals has also been provided by Bachelor University.
Delivery of early learning, information and computer literacy programs	Collaboration with NT Library to develop program	Ongoing	Number of literacy programs delivered Number of participants	Project deferred due to lack of resources and availability of an alternate supplier

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

KEY PROJECTS AND PERFORMANCE INDICATORS

Strategy 4.1: Develop and review registers to support asset and infrastructure maintenance plans				PROGRESS REPORT
Outcome	Action	Timeframe	Target	
Develop Asbestos Register	Review and extract relevant information from current NTG register	08/2015	100% complete	Complete
Develop Infrastructure and Equipment Register for communities and homelands	Undertake condition assessments for periodic review as required	12/2015 06/2016	Register compliant and submitted on specified dates	In progress. Housing register complete and condition assessment of staff housing undertaken. Plant, equipment and motor vehicle register up to date in Wadeye.
Develop Asset Plan for Homelands	Undertake condition assessments for periodic review as required	12/2015 06/2016	Asset Plan compliant and submitted on specified dates	Ongoing
Strategy 4.2: Develop and implement a scheduled maintenance program on all operational infrastructure				PROGRESS REPORT
Outcome	Action	Timeframe	Target	
Develop R & M Program	Undertake tasks as per plan	6/2016	50% of all R & M resolved within agreed timeframe	Ongoing. R&M for Council plant and equipment and housing over the 3 communities has been reactive in nature due to operational issues with mechanical staff being situated in Wadeye and wet weather access issues. Plans for scheduled maintenance are being developed.
Strategy 4.3: Repair and maintenance of Council staff housing and contractor/visitor accommodation				PROGRESS REPORT
Outcome	Action	Timeframe	Target	
Repairs and Maintenance Program undertaken	Conduct regular condition audits, vacate inspections of staff housing	08/2016	Yearly inspection of staff housing	Ongoing

and implement required R & M program	09/2015 12/2015 03/2016 06/2016	Quarterly inspections of visitor/contract or accommodation	Ongoing
Strategy 4.4: Management of community/recreational spaces to support community activities			
Outcome	Action	Timeframe	Target
PROGRESS REPORT			
Beautification Plan developed	Landscaping Plans for Council Service Centres as required	6/2016	Community Satisfaction assessed by annual survey
Management Plan developed for Playground areas	Undertake regular safety audit of Play Grounds	Ongoing	Zero risk
Management Plan for sport & recreational facilities	Compliance with relevant Work Plans	Ongoing	Agreed Future Works and Approved Budget
Strategy 4.5: Maintenance of Cemetery and associated records			
Outcome	Action	Timeframe	Target
PROGRESS REPORT			
Maintenance of Cemetery Grounds	Maintain cemetery area/s as per Work Plan	Ongoing	Zero complaints
Development of Cemetery Management Plan	Identify key management plan principles within relevant legislation	06/2016	Approved Management Plan
Strategy 4.6: Management of vehicles, plant and equipment			
Outcome	Action	Timeframe	Target
PROGRESS REPORT			
Manage vehicles/plant as per Work Plan	All vehicles and plant serviced and roadworthy	Ongoing	Reduction in Lost Operating Time
Ongoing. R&M for Council plant and equipment and housing over the 3 communities has been reactive in nature due to operational issues. Many vehicles and items of plant and equipment are aged and in poor condition.			

Maintain equipment as per Work Plan	Equipment maintained to operating standards	Ongoing	Reduction in Lost Operating Time	Ongoing		
Strategy 4.7: Implement Weed Management program						
Outcome	Action	Timeframe	Target	PROGRESS REPORT		
Identification and management of weed infestations	Undertake survey to identify weed species and level of infestation	7/2016	2 surveys/year (seasonal)	Ongoing		
	Conduct weed management program (spray, slash, burn)	Ongoing	Reduction in weed species within community and/or funded outstation boundaries	Ongoing		
Strategy 4.8: Implement Fire Break program						
Outcome	Action	Responsibility	Timeframe	Target	PROGRESS REPORT	
Program implemented	Undertake survey to assess fire hazards and fuel loads	4/2016	Fire risk identified and management plan agreed	In progress		
	Initiate and maintain critical firebreaks	5/2016 Ongoing	Reduction of fire hazard within community	Annual program implemented		
Strategy 4.9: Ensure year road access to essential facilities such as airstrips and waste facilities						
Outcome	Action	Timeframe	Target	PROGRESS REPORT		
Year road access achieved or grant applications made	Undertake annual condition report	10/2015	100% access	Grant application for work at Palumpa is being developed. Wadeye and Peppimenarti have year round access		
Strategy 4.10: Maintain airstrips to high standard						
Outcome	Action	Timeframe	Target	PROGRESS REPORT		
Airstrips maintained to required	Undertake airport inspections and	Ongoing	100%	Ongoing and compliant with funding agreements		

standard	reporting requirements as per funded contracts	Timeframe	Target	reporting requirements as per funded contracts
Airstrips maintained to required standard	Complete periodic contract works as required	Ongoing	100%	Ongoing and compliant with funding agreement
Strategy 4.11: Finalisation of the Big Rivers and Katherine Landfill Operating Manual				
Outcome		Action	Timeframe	Target
Implement staged Waste Management Plan as per Operational Manual criteria	Liaise with nominated manager to implement Plan	08/2016	Draft Scope of Works	Ongoing
	Closure of Wadeye industrial Waste Dump	06/2016	Closure Plan	Ongoing-
	Upgrade of Wadeye Household Waste Dump	06/2016	Commencement of Waste Management & Recycling Facility	Ongoing

WDRRC is preparing to transition its waste management practices to adhere with new Guidelines* which have been adopted for the management of landfill sites within the wider Big Rivers and Katherine Region. The Guidelines provides baseline standards suitable for regional conditions and WDRRC proposes to meet the standards for landfill operations by 2019. The Industrial Landfill at Wadeye is expected to close and the remaining site will need to be upgraded to accommodate industrial waste. A new landfill at Palumpa will also be necessary.

*The Big Rivers and Katherine Landfill Operating Manual (www.lgant.asn.au)

Strategy 4.12: Implement charging at landfill				
Outcome	Action	Timeframe	Target	PROGRESS REPORT
Revenue through collection of landfill fees	Obtain Council approval	7/2016	Approved Landfill Collection Schedule of Fees	Schedule of fees for the landfill sites developed. A proposal will be developed and submitted to NT Housing regarding the removal of car bodies from NT Housing Lots as the cost for local community residents is beyond their reach.
	Education program	04/2016 Or 3 months prior to start	Communication Strategy implemented	Education program required in all communities.

Initiate Land Fill Collection Process	7/2016		Fees collected	In progress
Strategy 4.13: Improvements in waste collection services				
Outcome	Action	Timeframe	Target	PROGRESS REPORT
Increase in bin and bin stands to reduce on-ground litter	Undertake survey to assess bin numbers and condition	12/2015 06/2016	Number of bins	In progress
Treatment and removal of listed waste	Trial bin stand project	6/2016	Reduction in on-ground litter	Bin stands have been or are being constructed in Wadeye and Peppimenarti
	Designated listed waste drop points as per Operating Manual	Ongoing	100% compliant with Big Rivers Landfill Operating Manual	Ongoing
Strategy 4.14: Identification of future waste management needs				
Outcome	Action	Timeframe	Target	PROGRESS REPORT
Finalise location of new Palumpa landfill site	Liaise with LGANT to confirm site	06/2015	Identification of agreed site	Approval pending
Strategy 4.15: Investigate recycling program				
Outcome	Action	Timeframe	Target	PROGRESS REPORT
Report to Council completed	Assessment of recycling needs and program viability	6/2016	Actioned	Ongoing
The road network within the major centres covered by WDRC badly need maintenance (including re-sealing where appropriate) and a program will be developed to achieve this.				
Palumpa has particular issues: the need for an all weather connection to the airstrip, safety railing and other work on the Palumpa causeway to make it an all weather crossing and a drainage levy to mitigate against flooding. There are also issues at Peppimenarti. WDRC will seek to have these issues addressed as soon as possible.				
Strategy 4.16: To improve roads within communities				
Outcome	Action	Timeframe	Target	PROGRESS REPORT
Undertake road seal program	Conduct audit of all internal community roads	9/2015 4/2016	Audit completed and works plan identified	Audit completed. Some identified projects completed e.g. road reseal program in Wadeye. Awaiting funding for the Palumpa causeway.

Identify Roads to Recovery funding sources	07/2016	Priority Works program costed and funding secured	Ongoing
Review of completed works as per sourced funding	07/2016	Improved road conditions	Ongoing
Strategy 4.17: Traffic Management Plan within the major communities			
Outcome	Action	Timeframe	Target
Development of Traffic Management Plan	Engage Road Safety Engineer to conduct audit of traffic management requirements	12/2015	Audit completed and forward works plan developed
Implement road safety signage plan	Installation of signs subject to budget and funding	6/2016	Minimise risk to road users and all identified signage installed
Strategy 4.18: Develop a maintenance plan for all Council roads including roads servicing funded homelands			
Outcome	Action	Timeframe	Target
Maintenance Plan developed	Undertake twice yearly audits of Council maintained roads	6/2016 10/2016	Forward works program completed
PROGRESS REPORT			
Not yet commenced. (Note: Some road safety works have been initiated by the Council and the relevant Local Authority)			
Ongoing subject to budget and funding			

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

KEY PROJECTS AND PERFORMANCE INDICATORS

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

Outcome	Action	Timeframe	Target
Compliance with service level agreements	Number of Community Night Patrols per week Rating of extent to which services	Ongoing	15 5 as per audit rating
Ongoing – on track with funding agreement.			
Ongoing – on track with funding agreement.			

	confirm with Patrol service standard					
Weekly reporting on CNP services with Children	Weekly reporting as required under funding agreement and Operational Framework	Ongoing	Ongoing	100%	Ongoing – on track with funding agreement.	
Staff retention in community service programs	Implement measures to retain and recruit staff	Ongoing	Ongoing	Maintain required staffing levels	Ongoing	
Patrol statistics trending positively	Rating of community satisfaction	Ongoing	Ongoing	5 as per audit rating	Data supplied to PMC in accordance with funding agreement	
Strategy 5.2: Work with other agencies to support Children and Youth Services						
Outcome	Action	Timeframe	Target	PROGRESS REPORT		
Partnerships developed	Identify and consult with stakeholders	Ongoing	Evidence of supported activities	An agreement with TDC has been formalised to reduce costs between both organisation for both services and the hire of equipment and a number of meetings have been held with CDP in all 3 communities and proposals developed to ensure training and worth while activities are implemented.		
Strategy 5.3: Work with other agencies to help protect the cultural heritage of the West Daly region						
Outcome	Action	Timeframe	Target	PROGRESS REPORT		
Partnerships developed	Identify and consult with stakeholders	Ongoing	Number of support cultural heritage activities	Ongoing		
Strategy 5.4: Improved Environmental Health						
Outcome	Action	Timeframe	Target	PROGRESS REPORT		
Environmental Health Plan developed and implemented	Develop government and non-government partnerships Develop culturally inclusive EH Plan	07/2015 07/2015	Provision of Environmental Health data collection Submission of Environmental Health Plan	Review of Environmental Health undertaken in October 2015 (Wadeye). Awaiting NTG input in Palumpa and Peppimenarti. Partnership developed with CDP and the Rangers Program (TDC). In progress		

	Ongoing	Evidence based reporting of community visits and activities conducted under the Environmental Health	Ongoing
Develop capacity of community members to promote/carry out healthy living practices for evidence based reporting	Ongoing	Number of Hygiene Education/Health Promotion activities	Data not collected
	Ongoing	Evidence based assessment of success of Health Education Program	Programs assessed on an ad hoc basis

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

Outcome	Action	Timeframe	Target
Animal Management Plan implemented	Develop and implement survey and reporting measures to determine baseline data	Ongoing	Measures to assess and reduce animal population figures
		Ongoing	Measures to assess and improve animal health
		Ongoing	Reduced numbers of dangerous dogs

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

Outcome	Action	Timeframe	Target
Develop Emergency Management	Liaise and support NTPFES to assess emergency	11/2015 09/2015	Emergency Response Procedures
			An Emergency Management Plan has been developed by NTPFES for Wadeye . Plans in process of development for Palumpa and Peppimenarti. (Target 12/2015)

Plan	management needs and capabilities		developed	
Assessment of local Emergency Shelter facilities	Liaise and coordinate with NTPFES and community organisation	11/2015	Number of trained volunteers	Training underway in Wadeye. 2016 is target for Palumpa and Peppimenarti.
Fire fighting capacity enhanced	Support establishment of FERG unit	06/2016	Stakeholder support	Awaiting advice from NTG
			Number of incidents responded to	No significant incidents responded to. FERG unit re-established in Wadeye.

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

Strategy 6.1: Create and foster long-term economic and business development strategies				
Outcome	Action	Timeframe	Target	PROGRESS REPORT
Strategies identified by Council and plan developed	Conduct regular meetings with job services providers and stakeholders	Ongoing	Number of engagement opportunities utilised	Strategic Plan 2014/15 to 2018/19 approved by Council – RES 3.9.1 18/06/14.
Strategy 6.2: Form effective partnerships and co-ordinate activities with other service providers and agencies within the Region				
Outcome	Action	Timeframe	Target	PROGRESS REPORT
Partnerships developed	Engage with service providers through formal and informal communication means	Ongoing	Number of contacts with service providers	Ongoing
Strategy 6.3: Work with other agencies to support the provision of youth leadership opportunities				
Outcome	Action	Timeframe	Target	PROGRESS REPORT
Partnerships developed	Secure funding for youth engagement and leadership activities	09/2015	Number of activities - Number of youth participants	Awaiting grant funds

Grants

The Council received grants totaling \$13,293,801 during 2014-2015. Sixty percent of grants received were provided by the Northern Territory Government with the balance from the Commonwealth Government.

By-laws

As at June 30 2015 the West Daly Regional Council has enacted no By-laws.

Freedom of Information

Applications received pursuant to the freedom of Information Act:

	2013-2014	2014-2015
Applications Received	N/A	nil
Information provided	N/A	nil
Application rejected	N/A	nil

Reviewable Decisions

Applications for review of a reviewable decision pursuant to Section 227 of the Local Government Act

	2013-2014	2014-2015
Applications Received	N/A	nil
Decision Confirmed	N/A	nil
Decision Amended	N/A	nil
Decision Revoked	N/A	nil

Ombudsman

Ombudsman Enquiries

	2013-2014	2014-2015
Enquiries Received	N/A	nil

WEST DALY REGIONAL COUNCIL

ANNUAL REPORT 2014-2015



WEST DALY
Regional Council

PART II

AUDITED FINANCIAL STATEMENTS

2014/2015

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West Daly Regional Council

Annual Report for the year ended 30 June 2015

Chief executive officer certificate

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

- (a) the financial statements have been properly drawn up in accordance with Australian Accounting Standards, the Local Government Act, and the Local Government (Accounting) Regulations so as to present fairly the financial position of the Council as at 30 June 2015 and the results for the year then ended; and
- (b) the financial statements are in accordance with the accounting and other records of the Council.



.....
Glenda Teede
Chief Executive Officer
Darwin
Date: 20 November 2015



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

We have audited the accompanying financial report of West Daly Regional Council, which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, the statement of cash flows, statement of working capital and the statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Chief Executive Officer's certification of the Council as set out on pages 6 to 35.

Chief Executive Officer's Responsibility for the Financial Report

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Chief Executive Officer, as well as evaluating the overall presentation of the financial report.

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

Deloitte

Basis for Qualified Opinion

Unexpended Grants

Included in the statement of financial position are unexpended grants liabilities with a balance of \$163,042 and an amount of \$1,359,717 disclosed under Note 18 Commitments in the notes to the financial statements. We have been unable to obtain sufficient appropriate audit evidence to support the balance of unexpended grants or the amounts disclosed in Note 18 Commitments because we were unable to obtain sufficient appropriate audit evidence to support the allocation of expenses, other than administrative expenses.

Allocation of Functions

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

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the financial report of West Daly Regional Council gives a true and fair view of the Council's financial position as at 30 June 2015 and its financial performance for the year then ended in accordance with Australian Accounting Standards and the Local Government Act and the Local Government Accounting Regulations.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU



L C Girolamo

Partner

Chartered Accountants

Darwin, 20 November 2015

West Daly Regional Council

Annual Report for the year ended 30 June 2015

Statement of profit or loss and other comprehensive income

		Full year ended 30 June 2015	Two months ended 30 June 2014
	Note	\$	\$
Rates and annual charges	5	719,697	-
User charges	5	913,730	-
Investment income	5	61,378	-
Grants and contributions	5	13,134,939	100,000
Other gains and losses	6	18,150	-
Depreciation expense	6	(2,735,233)	-
Employee benefits expenses	6	(5,212,056)	-
Material and contracts expenses	6	(2,547,076)	-
Other expenses	6	(2,749,203)	(57,843)
Surplus for the year		1,568,026	42,157
Other comprehensive income		-	-
Total comprehensive surplus for the year		1,568,026	42,157

The accompanying notes form part of these financial statements

West Daly Regional Council

Annual Report for the year ended 30 June 2015

Statement of financial position

		Full year ended 30 June 2015	Two months ended 30 June 2014
	Note	\$	\$
Current assets			
Cash and cash equivalents	7	5,129,447	1,030,615
Trade and other receivables	8	208,951	16,883
Inventories	9	38,857	-
Prepayments		-	16,523
Total current assets		5,377,255	1,064,021
Non-current assets			
Property, plant and equipment	10	25,261,685	-
Total non-current assets		25,261,685	-
Total assets		30,638,940	1,064,021
Current liabilities			
Trade and other payables	11	1,279,185	21,864
Grant liabilities	12	163,042	1,000,000
Provisions	13	371,751	-
Total current liabilities		1,813,978	1,021,864
Non-current liabilities			
Provisions	13	199,468	-
Total non-current liabilities		199,468	-
Total liabilities		2,013,446	1,021,864
Net assets		28,625,494	42,157
Equity			
Retained earnings	14	28,625,493	42,157
Total equity		28,625,493	42,157

The accompanying notes form part of these financial statements

West Daly Regional Council

Annual Report for the year ended 30 June 2015

Statement of working capital

		Full year ended 30 June 2015	Two months ended 30 June 2014
	Note	\$	\$
Current assets			
Cash and cash equivalents	7	5,129,447	1,030,615
Trade and other receivables	8	208,951	16,883
Inventories	9	38,857	-
Prepayments		-	16,523
Total current assets		5,377,255	1,064,021
Current liabilities			
Trade and other payables	11	1,279,185	21,864
Grant liabilities	12	163,042	1,000,000
Provisions	13	371,751	-
Total current liabilities		1,813,978	1,021,864
Net current assets		3,563,277	42,157
Current ratio		2.96	1.04
Acid test ratio		2.94	1.04

The accompanying notes form part of these financial statements

West Daly Regional Council

Annual Report for the year ended 30 June 2015

Statement of changes in equity

	Retained Earnings \$	Total \$
Balance as at 23 April 2014	-	-
Surplus for the period	42,157	42,157
Total comprehensive income for the period	42,157	42,157
Balance as at 30 June 30 June 2014	42,157	42,157
Balance as at 1 July 30 June 2014	42,157	42,157
Surplus for the year	1,568,026	1,568,026
Total comprehensive income for the year	1,568,026	1,568,026
Transfer in of net assets from Victoria Daly Regional Council (Note 19)	27,015,310	27,015,310
Balance as at 30 June 30 June 2015	28,625,493	28,625,493

The accompanying notes form part of these financial statements

West Daly Regional Council

Annual Report for the year ended 30 June 2015

Statement of cash flows

	Full year ended 30 June 2015	Two months ended 30 June 2014
Note	\$	\$
Cash flows from operating activities		
Receipts from customers	1,457,883	-
Payments to suppliers and employees	(8,739,389)	(69,385)
Grants received	12,297,983	1,100,000
Interest received	61,378	-
Net cash flows/generated by operating activities	15(b) <u>5,077,855</u>	<u>1,030,615</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(1,264,401)	-
Proceeds from sale of property, plant and equipment	285,378	-
Net cash flows/investing activities	<u>(979,023)</u>	<u>-</u>
Cash flows from financing activities	-	-
Net cash flows (used in)/generated by financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	4,098,832	1,030,615
Cash and cash equivalents at beginning of year	1,030,615	-
Cash and cash equivalents at end of year	15(a) <u>5,129,447</u>	<u>1,030,615</u>

The accompanying notes form part of these financial statements

Notes to the financial statements

1 General information

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

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

The Council incorporates three (3) local government bodies:

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

Registered office:

Lot 463, Perdjert Street
Wadeye NT 0822

Principal place of business:

3/21 Parap Road
Parap NT 0804

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

2 Application of new and revised Accounting Standards

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

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

Standards affecting presentation and disclosure

AASB 2012-3 'Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities'	The amendments to AASB 132 clarify the requirements relating to the offset of financial assets and financial liabilities. Specifically, the amendments clarify the meaning of 'currently has a legally enforceable right of set-off' and 'simultaneous realisation and settlement'. The amendments have been applied retrospectively. As the Council does not have any financial assets and financial liabilities that qualify for offset, the application of the amendments does not have any material impact on the amounts recognised in the Council's financial statements.
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AASB 2014-1 'Amendments to Australian Accounting Standards (Part A: Annual Improvements 2010-2012 and 2011-2013 Cycles)	The Annual Improvements 2010-2012 has made number of amendments to various AASBs including AASB2, AASB 3, AASB 8, AASB 13, AASB 116, AASB 124 and AASB 138.
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The amendments to AASB 116 and AASB 138 remove perceived inconsistencies in the accounting for accumulated depreciation/amortisation when an item of property, plant and equipment or an intangible asset is revalued. The amended standards clarify that the gross carrying amount is

Notes to the financial statements

adjusted in a manner consistent with the revaluation of the carrying amount of the asset and that accumulated depreciation/amortisation is the difference between the gross carrying amount and the carrying amount after taking into account accumulated impairment losses. The application of these amendments does not have any material impact on the disclosures or on the amounts recognised in the Council's financial statements.

The amendments to the basis for conclusions of AASB 13 clarify that the issue of AASB 13 and consequential amendments to AASB 139 and AASB 9 did not remove the ability to measure short-term receivables and payables with no stated interest rate at their invoice amounts without discounting, if the effect of discounting is immaterial. The Annual Improvements 2011-2013 has made a number of amendments to various AASBs including AASB 3, AASB 13 and AASB 140.

The amendments to AASB 13 clarify that the scope of the portfolio exception for measuring the fair value of a group of financial assets and financial liabilities on a net basis includes all contracts that are within the scope of, and accounted for in accordance with, AASB 139 or AASB 9, even if those contracts do not meet the definitions of financial assets or financial liabilities within AASB 132. The application of these amendments does not have any material impact on the disclosures or on the amounts recognised in the Council's financial statements.

AASB 2014-1 'Amendments to Australian Accounting Standards' (Part B: Defined Benefit Plans: Employee Contributions Amendments to AASB 119)

The amendments to AASB 119 clarify how an entity should account for contributions made by employees or third parties to defined benefit plans, based on whether those contributions are dependent on the number of years of service provided by the employee.

For contributions that are independent of the number of years of service, the entity may either recognise the contributions as a reduction in the service cost in the period in which the related service is rendered, or to attribute them to the employees' periods of service using the projected unit credit method; whereas for contributions that are dependent on the number of years of service, the entity is required to attribute them to the employees' periods of service.

The application of these amendments to AASB 119 does not have any material impact on the amounts recognised in the Council's financial statements.

Interpretation 21 'Levies'

Interpretation 21 addresses the issue as to when to recognise a liability to pay a levy imposed by a government. The Interpretation defines a levy, and specifies that the obligating event that gives rise to the liability is the activity that triggers the payment of the levy, as identified by legislation.

The Interpretation provides guidance on how different levy arrangements should be accounted for, in particular, it clarifies that neither economic compulsion nor the going concern basis of financial statements preparation implies that an entity has a present obligation to pay a levy that will be triggered by operating in a future period.

Notes to the financial statements

Interpretation 21 has been applied retrospectively. The application of this Interpretation does not have any material impact on the disclosures or on the amounts recognised in the Council's financial statements.

AASB 1031 'Materiality', AASB 2013-9 'Amendments to Australian Accounting Standards' – Conceptual Framework, Materiality and Financial Instruments' (Part B: Materiality), AASB 2014-1 'Amendments to Australian Accounting Standards' (Part C: Materiality)

The revised AASB 1031 is an interim standard that cross-references to other Standards and the 'Framework for the Preparation and Presentation of Financial Statements' (issued December 2013) that contain guidance on materiality. The AASB is progressively removing references to AASB 1031 in all Standards and Interpretations. Once all of these references have been removed, AASB 1031 will be withdrawn. The adoption of AASB 1031, AASB 2013-9 (Part B) and AASB 2014-1 (Part C) does not have any material impact on the amounts recognised in the Council's financial statements.

2.2 Standard and interpretations in issue not yet adopted

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

Standard/interpretation	Effective annual reporting periods beginning on or after	Expected to be initially applied in the financial year ending
AASB 9 'Financial Instruments', and the relevant amending standards	1 January 2018	30 June 2019
AASB 15 'Revenue from Contracts with Customers' and AASB 2014-5 'Amendments to Australian Accounting Standards arising from AASB 15'	1 January 2017	30 June 2018
AASB 2014-4 'Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation'	1 January 2016	30 June 2017
AASB 2015-1 'Amendments to Australian Accounting Standards - Annual Improvements to Australian Accounting Standards 2012-2014 Cycle'	1 January 2016	30 June 2017
AASB 2015-2 'Amendments to Australian Accounting Standards - Disclosure Initiative: Amendments to AASB 101'	1 January 2016	30 June 2017
AASB 2015-3 'Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality'	1 July 2015	30 June 2016

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

Notes to the financial statements

3 Significant accounting policies

Financial reporting framework

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

The financial statements were authorised for issue by the directors on the 20 November 2015

The Local Government Reporting Entity

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

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

Basis of preparation

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

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

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

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

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

Notes to the financial statements

Critical accounting judgments and key sources of estimation uncertainty

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

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

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

Employee entitlements

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

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

Useful Lives of Depreciable Assets

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

Inventories

Management estimates the net realisable values of inventories, taking into account the most reliable evidence available at each reporting date. The future realisation of these inventories may be affected by obsolescence that may reduce future selling prices.

Fair Value of Non-Financial Assets

Management uses valuation techniques to determine the fair value of non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the asset. Management bases its assumptions on observable data as far as possible but this is not always available. In that case management uses the best information available. Estimated fair values may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date (see Note 10).

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

(a) Cash and cash equivalents

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

Notes to the financial statements

(b) *Employee benefits*

Short-term and long-term employee benefits

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

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

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

Termination benefit

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

(c) *Income tax*

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

(d) *Financial instruments*

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions of the instrument.

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

Financial assets

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

Effective interest method

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

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

Notes to the financial statements

Loans and receivables

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

Impairment of financial assets

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

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

Derecognition of financial assets

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

Financial liabilities and equity instruments

Financial liabilities

The Council classifies its liabilities as other financial liabilities.

Other financial liabilities

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

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

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

Derecognition of financial liabilities

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

Notes to the financial statements

(e) Goods and services tax

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

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

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

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

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

(f) Inventories

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

(g) Property, plant and equipment

Initial recognition of Property, Plant and Equipment

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

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

Depreciation

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

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

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

Derecognition

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

Notes to the financial statements

Revaluations

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

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

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

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

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

Impairment

Property, plant and equipment were assessed for impairment at 30 June 2015. Where indications of impairment exists, the assets' recoverable amount is estimated and an impairment adjustments is made if the asset's recoverable amount is less than its carrying amount.

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

(h) **Leasing**

The Council as lessor

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

The Council as lessee

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

Notes to the financial statements

(i) Provisions

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

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

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

(j) Revenue

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

Rates

Rates are recognised as revenue when the Council obtains control over the asset comprising the receipt. Rates are enforceable debt linked to rateable property that will be recovered when the property is sold, and therefore control normally passes at the time of levying, or where earlier upon receipt of rates paid in advance. The rating period and reporting period for the Council coincide and accordingly, all rates levied for the year are recognised as revenues. Uncollected amounts are recognised as receivables. A provision is recognised when full collection is no longer probable.

Grants, Donations and Other Contributions

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

Interest income

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

(k) Economic dependence

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

West Daly Regional Council

Annual Report for the year ended 30 June 2015

Notes to the Financial Statements

4 Functions

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

	GENERAL PUBLIC SERVICES		PUBLIC ORDER & SAFETY		ENVIRONMENTAL PROTECTION		HOUSING & COMMUNITY AMENITIES		RECREATION, CULTURE & RELIGION		SOCIAL PROTECTION		TOTAL	
	BUDGET 2015 \$'000	ACTUAL 2015 \$'000	BUDGET 2015 \$'000	ACTUAL 2015 \$'000	BUDGET 2015 \$'000	ACTUAL 2015 \$'000	BUDGET 2015 \$'000	ACTUAL 2015 \$'000	BUDGET 2015 \$'000	ACTUAL 2015 \$'000	BUDGET 2015 \$'000	ACTUAL 2015 \$'000	BUDGET 2015 \$'000	ACTUAL 2015 \$'000
OPERATING REVENUES														
Rates	377,577	372,048	-	-	325,237	347,649	-	-	-	-	-	-	702,814	719,697
Statutory & User Charges	1,009,748	885,141	-	-	1,318	1,318	22,000	21,634	3,000	5,169	469	469	1,046,748	913,731
Grants received	6,050,785	6,956,143	1,265,519	1,765,519	76,488	57,366	196,900	1,326,599	706,437	630,724	2,394,408	2,394,408	10,447,052	13,130,759
Contributions & Donations	-	4,180	-	-	-	-	-	-	-	-	-	-	-	4,180
Investment Income	35,000	61,378	-	-	-	-	-	-	-	-	-	-	35,000	61,378
Other gains and losses														
Total	7,473,110	8,278,890	1,265,519	1,765,519	401,725	406,333	218,900	1,348,233	709,437	635,893	2,394,877	2,394,877	12,231,614	14,829,744
OPERATING EXPENSES														
Employee Costs	2,966,830	2,921,577	1,032,030	1,048,626	247,471	301,171	-	189,674	477,798	445,811	305,198	305,198	5,042,249	5,212,056
Materials, Contracts & Other	3,434,595	2,241,070	233,489	223,455	296,631	79,595	60,000	422,981	126,762	140,918	2,188,260	2,188,260	5,995,650	5,296,279
Depreciation, Amortisation, Impairment	-	1,675,436	-	67,167	-	100,441	-	380,827	-	393,776	117,586	117,586	-	2,735,233
Other gains and losses	-	18,150	-	-	-	-	-	-	-	-	-	-	-	18,150
Total	6,401,425	6,838,082	1,265,519	1,339,248	544,102	481,207	60,000	983,482	604,580	980,505	2,611,044	2,611,044	11,037,899	13,261,717
TOTALS	1,071,685	1,440,807	-	426,271	142,377	74,874	158,900	354,751	104,857	344,612	650	216,167	1,193,715	1,568,027

Notes to the Financial Statements

(b) Components of Functions

The activities relating to the Council functions reported in Note 3(a) are as follows:

General Public Services

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

Public Order and Safety

Local emergency services, animal control and impounding, control of public places, control of signs, boarding and advertising, community policing and probationary matters.

Environmental Protection

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

Housing and Community Amenities

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

Recreation, Culture and Religion

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

Social Protection

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

West Daly Regional Council

Annual Report for the year ended 30 June 2015

Notes to the financial statements

	Full year ended 30 June 2015 \$	Two months ended 30 June 2014 \$
5 Revenue		
An analysis of the Council's revenue for the year from continuing operations is as follows:		
Rates and Annual Charges:		
General charges	376,269	-
Waste management service	343,428	-
	<u>719,697</u>	<u>-</u>
User charges and fees:		
Property lease rental fees	138,325	-
Service fees	183,689	-
Contract fees	464,544	-
Other user charges	127,171	-
	<u>913,730</u>	<u>-</u>
Investment income:		
Interest income	61,378	-
	<u>61,378</u>	<u>-</u>
Grants and Contributions		
Operating grant - Australian Government	4,781,641	-
Operating grant - Northern Territory Government	5,713,841	-
Special purpose grant - Australian Government	123,000	-
Special purpose grant - Northern Territory Government	1,018,472	100,000
Capital grant - Australian Government	500,000	-
Capital grant - Northern Territory Government	1,154,000	-
Total Government Grants	<u>13,290,954</u>	<u>100,000</u>
Grant income - other	2,847	-
Unexpended grant liability carried forward (Note 12)	(163,042)	-
Total Grants	<u>13,130,759</u>	<u>100,000</u>
Contributions		
Contributions - other	4,180	-
Total Contributions	<u>4,180</u>	<u>-</u>
Total Grants and Contributions	<u>13,134,939</u>	<u>100,000</u>
6 Expenses		
Other gains and losses		
Gain/(loss) on disposal of property, plant and equipment	(18,150)	-
	<u>(18,150)</u>	<u>-</u>

West Daly Regional Council
Annual Report for the year ended 30 June 2015

Notes to the financial statements

	Full year ended 30 June 2015 \$	Two months ended 30 June 2014 \$
Depreciation and impairment losses:		
Depreciation of property, plant and equipment	2,735,233	-
	2,735,233	-
Employee benefit expenses		
Salaries and wages	3,920,195	-
Leave and other entitlements	407,706	-
Superannuation contributions	384,376	-
Workers compensation	122,124	-
Other staff costs	377,655	-
	5,212,056	-
Materials and contract expenses		
Contractors	2,075,660	-
Materials	359,544	-
Consultancy fees	111,872	-
	2,547,076	-
Other Expenses		
Chairman and Councilor payments	242,994	-
Communication technology expenses	762,911	21,621
Insurance	262,182	-
Utilities	270,256	-
Repairs and maintenance	344,321	17,296
Impairment losses recognised on receivables	41,689	-
Other expenses	824,850	18,926
Total Other Expenses	2,749,203	57,843
7 Cash and cash equivalents		
Cash in bank and on hand	3,379,447	1,030,615
Cash in term deposits	1,750,000	-
	5,129,447	1,030,615
8 Trade and other receivables		
Trade receivables	234,793	-
Allowance for doubtful debts	(41,689)	-
	193,104	-
GST receivable	2,866	5,234
Accrued income	1,332	-
Bonds and security deposits	11,649	11,649
	208,951	16,883

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

West Daly Regional Council

Annual Report for the year ended 30 June 2015

Notes to the financial statements

	Full year ended 30 June 2015 \$	Two months ended 30 June 2014 \$
<p>The following table details Council's trade and other receivables exposure to credit risk (prior to terms and conditions agreed between the Council and the customer or counter party to the transaction. Receivables that are past due are assessed for impairment by ascertaining solvency of the debtors and are provided for where there is objective evidence indicating that the debt may not be fully repaid to the Council. The balances of receivables that remain within initial trade terms are considered to be of high credit quality.</p>		
<p><u>Ageing of receivables that are past due but not impaired</u></p>		
60 - 90 days	15,313	-
90 - 120 days	56,006	-
Total	71,319	-
<p><u>Movement in the allowance for doubtful debts</u></p>		
Balance at the beginning of the year	-	-
Impairment losses recognised on receivables	41,689	-
Balance at the end of the year	41,689	-
<p><u>Ageing of impaired receivables</u></p>		
60 - 90 days	-	-
90 - 120 days	41,689	-
Total	41,689	-
9 Inventories		
Stock on hand - Fuel and oil	38,857	-
	38,857	-
<p>The cost of inventories recognised as an expense during the year in respect of continuing operations was \$174,249 (2014: Nil).</p>		
10 Property, plant and equipment		
<p>Carrying amounts of:</p>		
Buildings, structures and improvements	20,909,080	-
Infrastructure	2,897,874	-
Plant and equipment	761,802	-
Furniture and fittings & office equipment	4,852	-
Motor vehicles	670,281	-
WIP	17,796	-
	25,261,685	-

West Daly Regional Council
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Notes to the financial statements

10 Property, plant and equipment (cont'd)

	Buildings, structures & site improvements at fair value	Infrastructure at fair value	Plant and equipment at fair value	Furniture and fittings & office equipment at fair value	Motor vehicles at cost at fair value	Work in progress at Cost	Total
Gross carrying amount							
Balance as 1 July 2014	124,276	-	497,842	6,065	636,218	17,796	1,282,197
Additions							
Transferred as demerger from Victoria Daly Regional Council	22,333,259	3,377,266	736,650	-	497,012	-	26,944,187
Disposals	(11,170)	-	(70,000)	-	(193,632)	-	(274,802)
Balance as at 30 June 2015	22,446,365	3,377,266	1,164,492	6,065	939,598	17,796	27,951,582
Accumulated depreciation							
Balance as 1 July 2014	1,399	-	34,604	-	9,333	-	45,336
Disposals	(1,538,684)	(479,392)	(437,294)	(1,213)	(278,650)	-	(2,735,233)
Balance as at 30 June 2015	(1,537,285)	(479,392)	(402,690)	(1,213)	(269,317)	-	(2,689,897)
Net book value							
As at 30 June 2014	-	-	-	-	-	-	-
As at 30 June 2015	20,909,080	2,897,874	761,802	4,852	670,281	17,796	25,261,685

Notes to the financial statements

10 Property, plant and equipment (cont'd)

Fair value measurement of the Council's assets

The Council's freehold land and buildings are stated at their revalued amounts, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value measurements of the Council's property, plant and equipment as at 30 June 2014 were performed by Maloney Field Services, independent valuers not related to the Council. Messrs. Maloney Field Services are members of the Institute of Valuers of Australia, and they have appropriate qualifications and recent experience in the fair value measurement of properties in the relevant locations.

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

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

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

Details of the Council's property, plant and equipment and information about the fair value hierarchy as at 30 June 2015 are as follows:

	Level 1	Level 2	Level 3	Fair value as at 30 June 2015
Buildings, structures and improvements	-	-	20,909,080	20,909,080
Infrastructure	-	-	2,897,874	2,897,874
Plant and equipment	-	-	761,802	761,802
Furniture fittings and office equipment	-	-	4,852	4,852
Motor vehicles	-	-	670,281	670,281
	-	-	25,243,890	25,243,890

Impairment losses recognised in the year

Property, plant and equipment were assessed for impairment at 30 June 2015. Where indications of impairment exists, the assets' recoverable amount is estimated and an impairment adjustments is made if the asset's recoverable amount is less than its carrying amount.

No impairment losses have been recognised in the current year profit or loss. (2014: nil)

West Daly Regional Council

Annual Report for the year ended 30 June 2015

Notes to the financial statements

	Full year ended 30 June 2015 \$	Two months ended 30 June 2014 \$
11 Trade and other payables		
Trade payables	667,184	21,864
GST payable	13,272	-
Accrued expenses	437,732	-
Other payables	160,997	-
	<u>1,279,185</u>	<u>21,864</u>
<p>Settlement of trade creditors is within payment terms of suppliers.</p>		
12 Grant liabilities		
Unexpended Grants:		
<i>Australian Government</i>		
Department of Social Services	55,916	-
Department of Prime Minister and Cabinet	107,126	-
	<u>163,042</u>	-
Grants received in advance		
Department of Local Government and Regions	-	1,000,000
	<u>163,042</u>	<u>1,000,000</u>
13 Provisions		
Current		
Employee benefits (i)	371,751	-
	<u>371,751</u>	-
Non Current		
Employee benefits (i)	199,468	-
	<u>199,468</u>	-

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

West Daly Regional Council

Annual Report for the year ended 30 June 2015

Notes to the financial statements

	Full year ended 30 June 2015 \$	Two months ended 30 June 2014 \$
14 Retained earnings		
Balance at beginning of the year	42,157	-
Transferred assets from demerger of Victoria Daly Regional Council (Note 19)	27,015,310	-
Net surplus for the period	1,568,026	42,157
Balance at end of financial year	28,625,493	42,157

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

15 Statement of cash flows

(a) Reconciliation of cash and cash equivalents

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

	Full year ended 30 June 2015 \$	Two months ended 30 June 2014 \$
Cash in bank and on hand	5,129,447	1,030,615
Balance per Statement of Cash Flows	5,129,447	1,030,615

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

	Full year ended 30 June 2015 \$	Two months ended 30 June 2014 \$
Surplus for the year	1,568,026	42,157
Other gains and losses	(2,587)	-
Depreciation and impairment losses	2,735,233	-
Decrease/(increase) in assets:		
Trade and other receivables	(192,068)	983,117
Inventories	(38,857)	-
Other assets	16,523	(16,523)
Increase/(decrease) in liabilities		
Trade and other payables	1,257,322	21,864
Employee provisions	571,219	-
Grant liabilities	(836,958)	-
Net cash (used)/provided by operating activities	5,077,854	1,030,615

(c) Non-cash transactions

During the current year, the Council entered into the following non-cash investing and financing activities which are not reflected in the statement of cash flows:

(i) Victoria Daly Regional Council transferred property, plant and equipment with an aggregate carrying amount of \$27,015,310 to the Council as a result of the demerger, as described in Note 19

Notes to the financial statements

16 Financial Instruments

(a) Financial Risk Management Policies

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

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

(a) Risk Management Objectives

The Council has given the Chief Executive Officer (CEO) the power to invest funds of the Council. The Council's objective is to minimise financial risk by investing only in short term deposits with local banks. Before any investments are made, banks are contacted by the Finance Committee to obtain available rates; the Finance Committee will present the information to the CEO who will approve the investment to be made. Monthly reports on investments are prepared and given out at council meetings. The CEO and Finance Committee of the Council receive monthly investment summaries from banks confirming the amount of investments.

(b) Credit Risk

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

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

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

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

None of the Council's financial assets are secured by collateral or other credit enhancements. An ageing analysis of the Council's trade and other receivables is disclosed in Note 8.

(c) Liquidity Risk

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

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

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

West Daly Regional Council

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Notes to the financial statements

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

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

		30 June 2014				
Notes	Within one year	> 1 year < 2 years	> 2 years < 5 years	> 5 years	Total	
Trade and other payables	11	21,864	-	-	-	21,864
		21,864	-	-	-	21,864

(d) Market Risk

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

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

Interest rate risk

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period, whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The Council is exposed to interest rate risk primarily from its cash surpluses invested in short term interest bearing deposits. The deposits are only made with reputable financial institutions with maturity dates generally being no more than 90 days.

	Note	Full year ended 2015 \$	Two months ended 2014 \$
Short term deposits	7	1,750,000	-

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

West Daly Regional Council

Annual Report for the year ended 30 June 2015

Notes to the financial statements

Interest earned on term deposits after they mature may be affected by changes in market interest rates. The following table represents the effect to the statement of profit or loss and other comprehensive income (and corresponding effect to the cash value in the statement of financial position) when the current market interest rate is varied by a 100 basis point is anticipated to be a reasonable estimate of the maximum movement in market interest rates in financial year 2014-15.

	Full year ended 2015	
	+ 100 basis points	- 100 basis points
Effect on statement of profit or loss and other comprehensive income	17,500	- 17,500
	<hr/>	
	Two months ended 2014	
	+ 100 basis points	- 100 basis points
Effect on statement of profit or loss and other comprehensive income	-	-
	<hr/>	

17 Superannuation

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

The amount of superannuation contributions made by the Council during the year ended 30 June 2015 was \$384,376.

18 Commitments for expenditure

Capital commitments

	Full year ended 30 June 2015 \$	Two months ended 2014 \$
Fencing program- Peppimenarti	257,369	-
Fencing program- Palumpa	257,369	-
Night patrol building- Wadeye	500,000	-
Township bus service- Wadeye	154,000	-
Office furniture and equipment	117,049	-
Total Capital commitments	1,285,787	-

West Daly Regional Council

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Notes to the financial statements

Grant commitments

Operating grant - Northern Territory Government

FAG Roads	344,566	-
Arts - Regional Indigenous Broadcasting Services	21,318	-

Operating grant - Northern Territory Government

Local Authorities Funding	92,050	-
Municipal & Essential Services Funding	43,867	-
Outstations and Homelands - Housing Maintenance	25,390	-
Libraries	43,246	-
Environmental Health Worker	22,301	-
Local Authority Project Funding	308,207	-
Homelands Extra Allowance	134,160	-
Seniors Month Pool Program	400	-

Special purpose grant - Australian Government

Aged Care Repairs	77,624	-
Thamarrurr Aged Care	6,000	-

Special purpose grant - Northern Territory Government

Establishment Grant	57,614	1,000,000
NDRRA - Monsoonal trough - Manthathpe Crossing	63,750	-
Staff Housing	58,398	-
Wudapuli tractor and Merrepen airstrip upgrade	48,769	-
Palumpa Lights	1,497	-
NDRRA Manthathpe Crossing	10,560	-
Total Grant commitments	1,359,717	1,000,000

West Daly Regional Council

Annual Report for the year ended 30 June 2015

Notes to the financial statements

19 Summary of Demerger event

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

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

20 Contingent liabilities and contingent assets

The Council recognised a contingent liability of \$233,706 at 30 June 2015 in relation to a number of Section 19 Leases (2014:Nil). Section 19 leases are township leases provided for by the Land Rights Act. A township lease is a long-term lease over a township on Land Rights Act land. As at 30 June 2015 the Council was in the process of negotiating a number of S19 Leases with the Northern Land Council for which the contracts had not yet been finalised. The Council expects that once negotiations are finalised a payment will be required to be made for the recognised amount.

21 Remuneration of auditors

	Full year ended 30 June 2015 \$	Two months ended 30 June 2014 \$
Audit or review of the financial statements	52,450	2,500
All other services	8,500	-
	<u>60,950</u>	<u>2,500</u>

The auditor of the West Daly Regional Council is Deloitte Touche Tohmatsu. (2014: Merit Partners)

West Daly Regional Council

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Notes to the financial statements

22 Key management personnel compensation

	Full year ended 30 June 2015 \$	Two months ended 30 June 2014 \$
Short-term employee benefits	621,121	-
Post-employment benefits	57,310	-
Termination benefits	17,785	-
	<u>696,216</u>	<u>-</u>

23 Events after the reporting period

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