

BARKLY REGIONAL COUNCIL



AGENDA SPECIAL COUNCIL MEETING

Monday 13 November 2023

Barkly Regional Council's Special Council Meeting will be held
in Council Chambers, 41 Peko Road, Tennant Creek
on Monday 13 November 2023 at 2:00 pm.

Ian Bodill

Chief Executive Officer

OUR VISION

We strive to be responsive, progressive, sustainable council which respects, listens and empowers the people to be strong.

The Way We Will Work

We will make it happen!

We will be engaged and have regular opportunities to listen.

We will have strong policy and budgets to ensure our programs and services are progressive and sustainable.

Respect is shown in everything we do and we have acceptance of all cultures in the Barkly Region and their practices through a culturally competent Council.

We are a responsible Council. We will be a responsive Council.

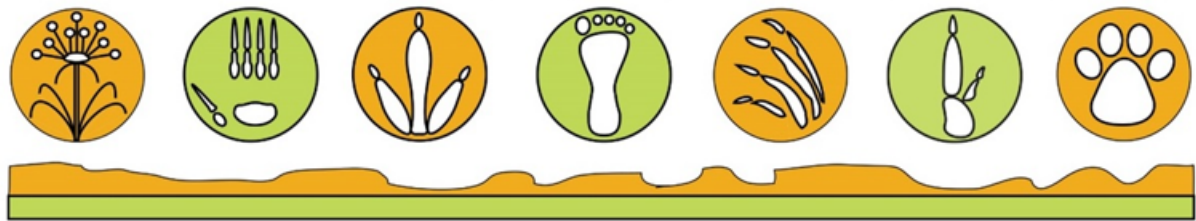
We want to empower local decision making.

We want to ensure that our services are sustainable and that our region has a standard consistent level of services.

We want to be able to sustain our environment – our communities, our physical places, our people and our organisational culture.

We will aggressively pursue additional funding from both levels of government to improve the standard of living of people across the region. We need to be realistic, transparent and accountable.

BARKLY REGIONAL COUNCIL



ACKNOWLEDGEMENT TO COUNTRY

We acknowledge the Traditional Owners of Warumungu, Mudberra, Jingili, Wakaya, Wambaya, Waanyi, Walpiri, Warlmanpa, Alyawarr, Anmatyerre and Kaytetye Country on which Barkly Regional Council live and work, and recognise their continuing connection to land, waters and culture. We pay our respects to the ancestors and elders of these lands, past, present and emerging.

May we continue to work together to
Deliver sustainable outcomes through a process
Based on mutual respect and understanding.

COUNCIL PRAYER

Our Lord Jesus Christ, we trust you will guide and bless this meeting of the Barkly Regional Council. We pray that you will ensure that all discussions and decisions made today are just and fair as they will affect all people within. We also pray for your guidance to ensure that all our dealings are appropriate to all those whom we represent and will reflect an equitable and honest approach to the issues to be discussed today.

Amen



Table of Contents

1	Opening and Attendance	4
1.1	Elected Members Present.....	4
1.2	Staff Members Present	4
1.3	Visitors Present	4
1.4	Apologies and Leave of Absence	4
1.5	Disclosure of Interest.....	4
1.6	Review of Disclosure of Interest	4
2	Confirmation of previous Minutes	4
3	Actions from previous Minutes	4
4	Addressing the Meeting	4
5	Mayor's Report.....	4
6	Chief Executive Officers Reports	4
7	Corporate Services Directorate Reports.....	138
8	Tennant Creek Directorate Reports	138
9	Community Development Directorate Reports	138
10	Operations Directorate Reports	138
11	Committee Reports	138
12	General Business	141
13	Correspondence	141
14	Decision to move into Confidential Session	141
15	Next Meeting and Meeting Close	141

1 OPENING AND ATTENDANCE

- 1.1 Elected Members Present
- 1.2 Staff Members Present
- 1.3 Visitors Present
- 1.4 Apologies and Leave of Absence
- 1.5 Disclosure of Interest
- 1.6 Review of Disclosure of Interest

2 CONFIRMATION OF PREVIOUS MINUTES

Nil

3 ACTIONS FROM PREVIOUS MINUTES

Nil

4 ADDRESSING THE MEETING

Nil

5 MAYOR'S REPORT

Nil

6 CHIEF EXECUTIVE OFFICERS REPORTS

Chief Executive Officers Reports

6.1 CEO Report

Reference

Author Ian Bodill (Chief Executive Officer)

RECOMMENDATION

That Council

- 1) Receive and note the BRC audited Financial Report for the 13 November 2023 Special Council Meeting
- 2) Receives and note the BRC Annual Report 2022-2023.

SUMMARY

A general-purpose financial audit of BRC for the year ended 30 June 2023 and the Council's Annual Report has been prepared and Council is here by requested to receive and note the draft FY23 audited financial statements and BRC Annual Report.

BACKGROUND

Under the Local Government Act and regulation, the Council's Annual Report including the audited Annual Financial Statement is to be provided to the Minister for Local Government. The report has been prepared and the Council is hereby requested to receive and note the draft FY23 audited financial statements and Annual Report before it can be submitted to the Minister.

ORGANISATIONAL RISK ASSESSMENT

Compliance with the Local Government Act.

BUDGET IMPLICATION

The council incurred the professional fees associated with this audit and the Audit Committee allowances.

ISSUE/OPTIONS/CONSEQUENCES

<Enter Text Here>

CONSULTATION & TIMING

<Enter Text Here>

ATTACHMENTS:

1. DRAFT ANNUAL REPORT 22-23 V 23 [6.1.1 - 96 pages]
2. BAR K 4001 GPFS 2023 Draft for review [6.1.2 - 36 pages]



BARKLY REGIONAL COUNCIL



2022-2023

ANNUAL REPORT



**Servicing Tennant Creek, Ali Curung, Alpururulam,
Ampilatwatja, Arlparra, Elliott & Wutunugurra**

Acknowledgement of Country

We acknowledge the Traditional Owners of Warumungu, Mudberra, Jingili, Wakaya, Wambaya, Waanyi, Walpiri, Warlmanpa, Alyawarr, Anmatyerre and Kaytetye Country on which Barkly Regional Council lives and works, and recognises their continuing connection to land, waters and culture.

We pay our respects to the ancestors and elders of these lands, past present and emerging.

May we continue to work together to deliver sustainable outcomes through a process based on mutual respect and understanding.



ARTWORK ACKNOWLEDGEMENTS:

COVER & BACK PAGE IMAGE: "The Keep" by Jimmy Rubuntja – Epenarra Artists

Story: "The swamp and two birds"

INSIDE IMAGE (above): "Bushfire along the Creek" by Mary James – Kulumindini Artists

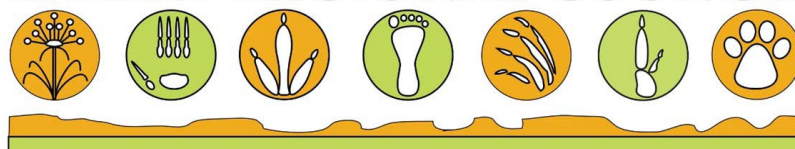
Story: "You got the creek there and the bushfires. Fire and water. The little dots are embers."

WARNING: Aboriginal & Torres Strait Islander Peoples are warned that the following Report may contain images and names of deceased persons.



Contents

BARKLY REGIONAL COUNCIL



Message from the Official Manager	4
Message from the Acting Chief Executive Officer	5
Our Councillors – Elected Members	6–8
Council Governance Structure	9
Councillor Meeting Attendance	10–11
Council Vision & Values	12
Local Authorities	13–14
Highlights 2022–2023	15–17
Our goals for 2022–2023	18
GOAL 1: Services, facilities and programs	19
GOAL 2: Council and community infrastructure	25
GOAL 3: Leadership and governance	32
GOAL 4: Tourism and economic development	40
GOAL 5: Culture, environment and heritage	43
GOAL 6: Progressive stakeholder relationships	48
GOAL 7: Employer of Choice	53
Grants 2022–2023	57
Workforce Profile 2022–2023	58
Annual Financial Statements for Year Ending 30 June 2023	59



Message from the Mayor

Message from the Official Manager



I was appointed Official Manager of the Barkly Regional Council by the Hon. Chansey Paech, MLA, Minister for Local Government on 16 October 2023.

This report details the performance of the Barkly Regional Council for the financial year 2022-23 and is prepared in accordance with Local Government Council Statutory Requirements under the *Local Government Act 2019 (LGA)*; the *Local Government (General) Regulations 2021 (LGGR)*; the Ministerial Guideline 6: Annual Report (G6); and the General Instruction 2: Annual Financial Statement (GI2).

The report covers a troubled year for the council with the resignation of the Chief Executive Officer in early 2023, the appointment of an interim CEO Mr Russell Anderson in February and the resignation of four regional councillors.

The loss of long-term, highly experienced councillors Noel Hayes and Hal Ruger was particularly unfortunate given their knowledge and corporate history of the development and operation of the Barkly Regional Council over the last 15 years, their deep understanding of our region and their sensitivity to issues we confront.

We thank them for their work in building the council and the great commitment they have shown to our region.

I would also like to acknowledge the Directors and staff for their efforts to maintain and, where necessary, re-establish services and staffing across the region after a period of disruption and loss of corporate leadership in many areas of our operations. I welcome the commitment noted in the 2023-24 Regional Plan to improve service delivery through the new organisation structure.

On a brighter note, the Council's employment numbers across the region have risen spectacularly from 104 in 2021-22 to 221 in 2022-23.

The employment of Aboriginal people has risen by 80, from 64 to 144 more than doubling the previous year and an increase in the Tennant

Creek workforce of 39, from 47 to 86 staff members.

While the council's financial position is sound, it is important to highlight the aging plant and equipment, the dilapidated state of some of our housing, offices and workshops, and the considerable backlog in service delivery commitments.

The key challenges for the 2023-24 financial year will be to improve and, where necessary, reestablish effective services, particularly so in our remote towns and outstations.

We will need to build the capacity of the many recently employed staff through better support, training, and coordination and through better resourcing and equipping those operational staff on the ground.

They are the public face of our organisation and it is critical they are properly supported and the council focus returns to the communities and the services we are funded to provide.

Peter Holt
Official Manager

Message from the CEO

Message from the Acting Chief Executive Officer



In presenting the CEO's report, I wish to acknowledge previous CEOs who include Ms Emma Bradbury and Russell Anderson for their services to Barkly Regional Council (BRC) over the course of FY2023.

BRC went through significant change in FY2022-23 that profoundly affected its operations. Service delivery was adversely impacted and BRC is making every effort to engage stakeholders and improve service delivery.

Ms Emma Bradbury resigned from BRC at the end of February 2023 after almost a year as CEO. We wish Ms Bradbury well in her endeavours post-employment with BRC.

Mr Russell Anderson was appointed Interim CEO on 27 February 2023 to replace Ms Bradbury. Mr Anderson subsequently resigned on 29 September 2023. We appreciate Mr Anderson's contribution towards stabilising operations during time of significant change.

Over the course of FY2023, BRC successfully migrated from Technology One to Xero for financial reporting; from CouncilBiz rates to CouncilWise for rates; from CouncilBiz to ApprovalMax for procurement; from InfoCouncil to Doc Assembler for meeting and agenda reports; as well as Magiq to SharePoint for document management system. Collectively, the changes in information technology systems culminated in greater efficiencies within reporting and is expected to enhance and tighten internal controls as well.

BRC had assets revalued as at 30 June 2023 by Marsh. The previous revaluation was in 2016. The revalued amounts were incorporated into the FY2023 financial statements.

By-elections were held in May 2023 to fill four vacant positions that had arisen in the course of FY2023. Councillors Lucy Jackson and Mark Peterson were elected to the Alyawarr Ward, Elliot McAdam and Sharen Lake to the Patta Ward.

After delays in getting the Tennant Creek Youth Centre (TCYC) operational, much to the annoyance of stakeholders, the TCYC eventually obtained a certificate of occupancy and subsequently opened its doors. TCYC has since received ongoing funding for operational expenditure until FY2026. BRC is grateful for the continued support of funding agencies.

BRC witnessed notable improvement in recruitment and retention of staff as FY2023 progressed. This accounted for improved service delivery in communities as well as better performances across funded programmes.

All but one Local Authority (LAs) resumed meeting and making decisions around application of funding received. Efforts are underway to reconstitute the LA that is currently not meeting.

Compared to FY2022, noticeable progress has been registered in performance across BRC – yet there is still much work to do to repair reputational damage suffered in recent times. Dedicated staff continue to exert considerable efforts to ensure BRC serves the communities who look up to BRC for continued and improved service delivery.

Financial results achieved for the 2023 financial year indicate BRC is financially sound as evidenced by healthy solvency statistics.

A handwritten signature in black ink, appearing to read 'R. Mutsago'.

Romeo Mutsago
Acting Chief Executive Officer

Elected Members 2022-2023

**Barkly Regional Council is divided into four wards,
represented by the Mayor and 12 councillors:**

MAYOR

Jeffrey McLaughlin

ALYAWARR WARD

Cr Anita Bailey
Cr Jack Clubb
Cr Noel Hayes
Cr Derek Walker

PATTA WARD

Deputy Mayor Russell
Cr Greg Marlow
Cr Hal Ruger
Cr R. Plummer

ALPURRURULAM

Cr Pam Corbett

KUWARRANGU

Cr Lennie Barton
Cr Heather Wilson

Our Councillors 2022-2023



Mayor: Jeffrey McLaughlin

ALYAWARR WARD



Cr Anita Bailey



Cr Jack Clubb



Cr Noel Hayes



Cr Derek Walker

PATTA WARD



Cr Greg Marlow



Cr Russell O'Donnell



Cr. R Plummer



Cr Hal Ruger



Deputy Mayor: Dianne Stokes

ALPURRURULAM



Cr Pam Corbett

KUWARRANGU



Cr Lennie Barton



Cr Heather Wilson

NOTE: Cr R. Plummer's photo used with permission from his family.

Barkly Regional Council Annual Report 22-23 **7**

Our Councillors 2022-2023

Elected Members
from 22 May 2023



Mayor Jeffery McLaughlin

ALYAWARR WARD



Councillor
Anita Bailey



Councillor
Jack Clubb



Councillor
Mark Peterson



Councillor
Lucy Jackson

PATTA WARD



Deputy Mayor
Russell O'Donnell



Councillor
Greg Marlow



Councillor
Diane Stokes



Councillor
Sharen Lake



Councillor
Elliot McAdam

ALPURRURULAM



Councillor
Pam Corbett

KUWARRANGU

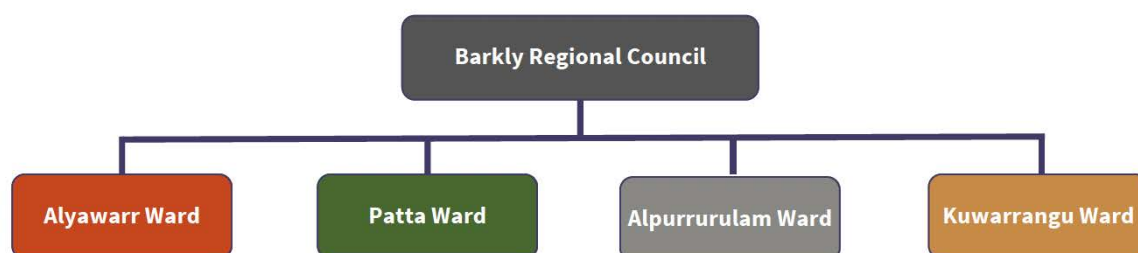


Councillor
Lennie Barton



Councillor
Heather Wilson

Council Governance Structure



Mayor	Jeffrey McLaughlin
ALYAWARR WARD	Cr Anita Bailey Cr Jack Clubb Cr Mark Peterson Cr Lucy Jackson
PATTA WARD	Cr Dianne Stokes Cr Greg Marlow Cr Russell O'Donnell Cr Sharon Lake Cr Elliot McAdam
ALPURRURULAM	Cr Pam Corbett
KUWARRANGU	Cr Lennie Barton Cr Heather Wilson



BARKLY REGIONAL COUNCIL BY-ELECTION – 6 MAY 2023

A by-election was held on Saturday 6 May 2023 where Councillors Lucy Jackson and Mark Peterson were elected to the Alyawarr Ward to replace Noel Hayes and the late R. Plummer. For the Patta Ward, Councillors Sharen Lake and Elliot McAdam were elected to replace Hal Ruger and Derek Walker.

A formal declaration of the by-election results was held on Monday 22 May 2023 at the Council Chambers, with a Swearing-In Ceremony at the venue the following day.

Councillor Meeting Attendance

Meeting Date	Mayor McLaughlin	Councillor O'Donnell	Councillor Marlow	Councillor Ruger	Councillor Plummer
28 Jul 22	✓	✓	✓	✓	✓
10 Aug 22 (S)	✓	✓	✓	✓	✗
8 Sep 22 (S)	✓	✓	✓	✓	✓
29 Sep 22	✗	✓	✓	✓	✓
27 Oct 22	✗	✓	✗	✓	✗
15 Nov 22 (S)	✗	✓	✓	✗	✓
24 Nov 22	✓	✓	✓	✓	✓
15 Dec 22	✓	✓	✓	✓	✓
12 Jan 23	✓	✓	✓		
23 Feb 23	✓	✓	✓		
30 Mar 23	✓	✓	✓		
18 Apr 23 (S)	✓	✓	✓		
24 April 23 (S)	✓	✓	✓		
12 May 23 (S)	✓	✓	✓		
25 May 23	✓	✓	✗		
8 June 23 (S)	✓	✓	✓		
22 Jun 23 (S)	✓	✓	✓		
29 June 23	✓	✓	✓		

Meeting Date	Councillor Stokes	Councillor Barton	Councillor Wilson	Councillor Bailey
28 Jul 22	✗	✗	✓	✓
10 Aug 22 (S)	✓	✓	✓	✓
8 Sep 22 (S)	✓	✓	✓	✓
29 Sep 22	✓	✓	✗	✗
27 Oct 22	✓	✓	✗	✓
15 Nov 22 (S)	✓	✗	✗	✗
24 Nov 22	✓	✓	✓	✓
15 Dec 22	✗	✓	✗	✗
12 Jan 23	✓	✓	✓	✗
23 Feb 23	✓	✓	✗	✗
30 Mar 23	✗	✓	✓	✓
18 Apr 23 (S)	✗	✓	✓	✓
24 April 23 (S)	✓	✓	✗	✗
12 May 23 (S)	✓	✓	✓	✗
25 May 23	✓	✓	✓	✓
8 June 23 (S)	✗	✓	✓	✓
22 Jun 23 (S)	✓	✓	✗	✓
29 June 23	✓	✓	✗	✓

Special Ordinary Meeting (S)

Resigned

Not yet elected

Councillor Meeting Attendance

Meeting Date	Councillor Clubb	Councillor Hayes	Councillor Walker	Councillor Corbett	Councillor Lake	Councillor McAdam	Councillor Jackson	Councillor Peterson
28 Jul 22	✓	✓	✓	✓				
10 Aug 22 (S)	✗	✓	✓	✗				
8 Sep 22 (S)	✓	✓	✗	✓				
29 Sep 22	✓	✓	✓	✓				
27 Oct 22	✗	✓	✓	✗				
15 Nov 22 (S)	✓	✓	✓	✗				
24 Nov 22	✗	✗	✗	✗				
15 Dec 22 (S)	✗	✓	✗	✓				
12 Jan 23	✗			✓				
23 Feb 23	✓			✓				
30 Mar 23	✓			✓				
18 Apr 23 (S)	✓			✗				
24 April 23 (S)	✓			✓				
12 May 23 (S)	✗			✓				
25 May 23	✗			✓	✓	✓	✓	✗
8 June 23 (S)	✓			✗	✓	✓	✓	✗
22 June 23 (S)	✓			✗	✓	✓	✓	✓
29 June 23				✗	✓	✓	✓	✓



● Sharen Lake, Mark Peterson and Elliot McAdam were sworn in as Councillors by Mayor Jeffrey McLaughlin a couple of weeks after the Barkly Regional Council By-Election held on 6 May 2023.

Council's vision and values

OUR VISION

We strive to be a **responsive, progressive, sustainable** Council which **respects, listens** and **empowers** the people to be strong.

CORE VALUES

Our values inform how we work and are reflected in our employees and services.

Our values are founded in the service standards, and are lived out through our interactions with each other:



We believe that all people in all communities are equal in dignity and have equal rights



Our employees are committed to working with people and communities in a way that values them, that are non-discriminatory, and that promote social justice



We are committed to the common good. Our employees work with people to ensure that they have access to the resources and services they need to effectively participate in the community



Our employees value the contributions of clients and communities, and foster local community-driven services



Our Reconciliation Action Plan will be used to create greater understanding of how we can best deliver services and support to all communities of the Barkly.

In 2022-23, Council reviewed its Values Statement to ensure it reflects our organisation, our people and our purpose.

Local Authorities

Local Authorities

There are currently 67 local authorities across regional and remote communities in the Northern Territory.

Local Authorities are local leaders engaged in the planning and feedback on Council services and the delivery and identification of priority community projects.

The Local Authorities, established in Northern Territory legislation, support the Council by:

- Involving local communities more closely in issues relation to local government
- Allowing local communities a voice when policies are being developed for the locality, as well as the area and region

- Advocacy on behalf of local communities
- Contributions to the development of the Annual Regional Plan

Each Local Authority includes members and a Chairperson, and their meetings are attended by the Mayor, Ward Councilors and Council staff.

There were 7 Local Authorities within the Barkly region during the 2022/2023 financial year including, Tennant Creek, Wutunugurra, Ali Curung, Ampiliwatja, Elliot, Alpururulam and Arlparra.

Barkly Regional Council ceased providing services to Arlparra during 2023.

LA meetings

ALI CURUNG: Met six (6) times: 11 July 2022, 12 September 2022, 14 November 2022, 3 April 2023, 8 May 2023, 5 June 2023

ALPURRURULAM: Met six (6) times; 19 July 2022, 13 September 2022, 17 January 2023, 21 March 2023, 13 June 2023

AMPILIWATJA: Met three (3) times; 20 July 2022, 3 August 2022, 14 September 2022.

ARLPARRA: Met once 27 April 2023 – No longer providing services to Arlparra.

ELLIOTT: Met eight (8) times; 11 August 2022, 15 September 2022, 10 November 2022, 5 January 2023, 2 March 2023, 6 April 2023, 4 May 2023, 22 June 2023

TENNANT CREEK: Met three (3) times; 23 August 2022, 9 May 2023 and 21 June 2023.

WUTUNUGURRA: Met two (2) times; 25 July 2022 and 30 May 2023

2022-2023 Highlights



- Five locals became Australian citizens on Australia Day: AKM Yassin, Lennard Tabaranza, Asinate Bradbury, Jaymie Coleman and Ruth Remoroza.



- Mayor Jeffrey McLaughlin, Senior Citizen of the Year Deb Cain and Member for Barkly Steve Edgington.

2022-2023 Highlights



- The Australia Day Family Fun afternoon at Lake Mary Ann was well attended by the community.



2022-2023 Highlights



● Citizen of the Year Dr Sarah Goddard, Beck Way, Mayor Jeffrey McLaughlin, Lucy McGarry and Member for Barkly at the International Women's Day event in March. The event was organised by the Tennant Creek Women's Refuge and sponsored by Barkly Regional Council.



● Mayor Jeffrey McLaughlin officiated the ceremony on Harmony Day which saw Yee Nui, Bernadette Njoki and Danish Mangunda became Australia Citizens.

2022-2023 Highlights



● Barkly Regional Council Mayor Jeffrey McLaughlin with his Northern Territory Local Government mayoral counterparts at the Local Government Association of the NT Conference held in April this year. Acting CEO Russell Anderson, Director of Community Development Gillian Molloy and Media & Communications Officer Tash Adams attended the conference, pictured above with Member for Barkly Steve Edgington.



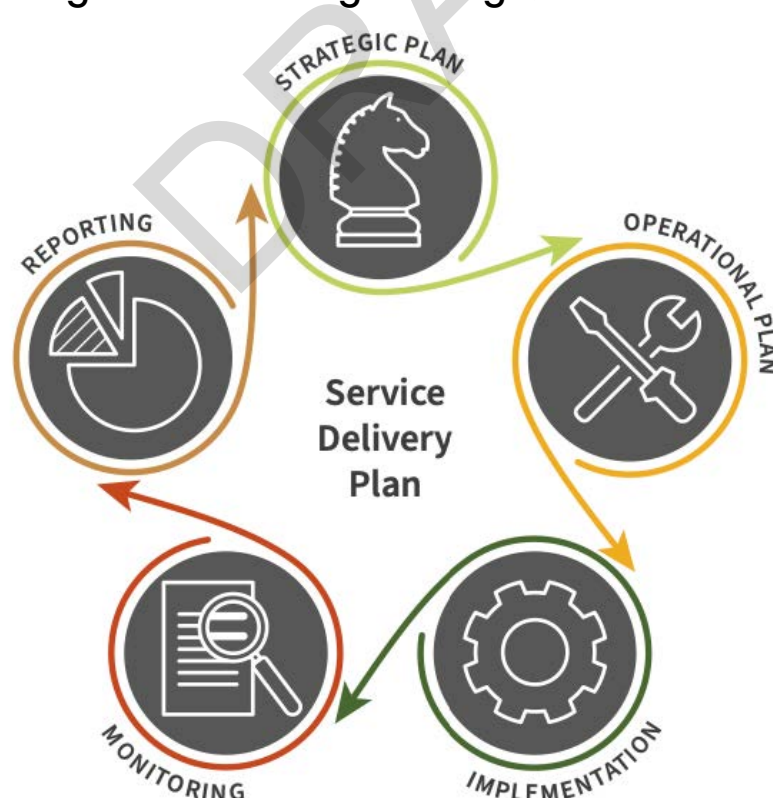
● Councillor Greg Marlow, Senator Anthony Chisholm, Mayor Jeffrey McLaughlin, Deputy Mayor Russell O'Donnell and Councillor Sharen Lake checked out the new Tennant Creek Youth Centre in June 2023.

Goals 2022-2023

During the 2022-23 financial year, Council identified 7 key goals around which its annual activities were shaped:

GOAL 1: Services, facilities and programs
GOAL 2: Council and community infrastructure
GOAL 3: Leadership and governance
GOAL 4: Tourism and economic development
GOAL 5: Culture, environment and heritage
GOAL 6: Progressive stakeholder relationships
GOAL 7: Employer of choice

The following pages provide an update on Council's progress on delivering and achieving these goals.



Goal 1

GOAL 1: SERVICES, FACILITIES AND PROGRAMS

Objective 1.1: *Maintain our local parks and gardens*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Increased staffing numbers in Parks and Gardens Department for Tennant Creek • Increased staffing numbers in Municipal and Essential services in our communities • Increased parks, public play equipment and water park 	<ul style="list-style-type: none"> • Employment and commencement of new team of Parks and Gardens staff to cover the large amount of public parks and spaces • Employment and commencement of new Municipal staff to maintain communities, parks and public places • Funded the installation and ongoing maintenance of the Ali Curing children's water park

Objective 1.2: *Deliver a modern, accessible library service*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Introduced eBooks and Audio Books to the libraries • Updated the standing author list to better match community reading preferences. • Conducted an audit of program resources • Addressed IT issues related to library operations • Conducted training for Library staff • Altered the Acquisition Strategy for 2022-2023 • Purchase of range of movie and TV show DVDs • Adjusted the library layout by relocating picture books into the children's play area • Prepared for Library Programs, including an audit of program resources • Added an array of Games & Puzzles for loan 	<ul style="list-style-type: none"> • Introduced a user-friendly digital platform for eBooks and Audio Books, providing patrons with convenient access to a broader range of reading materials • Enhanced the standing author list based on community reading preferences, ensuring a more relevant collection • Conducted a thorough audit of program resources, identifying areas for improvement and resource optimisation • Addressed IT issues promptly to ensure uninterrupted library services • Provided comprehensive training to the staff to enhance their skills and efficiency • Revised the Acquisition Strategy for the upcoming year to align with evolving community needs and budget constraints • Prepared for upcoming Library Programs by auditing resources in storage, ensuring program success • Introduced a Game & Puzzle Loans program, providing patrons with engaging non-book options for leisure and learning

Goal 1

Objective 1.3: Provide a safe and family-friendly public swimming pool in Tennant Creek

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Organised Family Fun Days to strengthen community family activities Hosted School Swimming Carnivals in collaboration with local schools Provided Employee First Aid Training for staff Offer Royal Life Saving Courses to the community Implemented Learn to Swim Programs Organised Youthlink School Holiday and After-School Swimming Activities Conducted Early Morning Swimming Sessions Hosted Free Community BBQs Promoted the availability of seasonal passes 	<ul style="list-style-type: none"> Conducted a Safety Audit in collaboration with Royal Life Saving Organised engaging and inclusive Family Fun Days Facilitated school swimming carnivals as part of our commitment to promoting water safety and encouraging youth participation Prioritised employee well-being and preparedness by delivering Employee First Aid Training Conducted Royal Life Saving courses to enhance lifesaving skills and emergency response capabilities Implemented Learn to Swim Programs to equip community with swimming skills, fostering water confidence Regularly held Youthlink school holiday and after-school swimming activities Catered to diverse schedules with early morning swimming sessions, ensuring accessibility for all. Actively promoted seasonal passes to encourage regular pool usage, supporting community health and fitness goals. Introduced an array of activities to provide a holistic approach to fitness and well-being, aligning with our commitment to community wellness

Objective 1.4: Provide a Youth Centre and attractive activities for young people in Tennant Creek

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Scheduled meetings with the contractor and Infrastructure Director Assessed project timeline and resource allocation Explored solutions for delays, including staffing options Communicated with council leadership and stakeholders Evaluated the impact on project costs and deadlines Monitored contractor's progress 	<ul style="list-style-type: none"> Project was in progress however delays were attributed to vacancies in the Infrastructure Department and contractor delays Ongoing discussions with the contractor and Infrastructure Director underscored the urgency of securing additional resources Stakeholders were regularly updated on delay implications and mitigation strategies

Goal 1

Objective 1.5: Provide short-term safe accommodation, assisting women and children to safety

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Enhanced the support provided to women and children, ensuring their safety and wellbeing in Ali Curung and Elliott Educated clients on safety plans and their importance Partnered with community services for additional support options Regularly assessed and adjusted safety and support plans 	<ul style="list-style-type: none"> Ali Curung: 100% of clients were supported with accommodation. Approximately 85% of clients were supported with a safety plan and/or a support plan. With some women being evacuated from the community and not requiring a safety plan and others visiting the community Elliott 43.2% of clients were supported with accommodation. Approximately 43.2% of clients were supported with a safety plan and/or a support. Some of the women were evacuated from the community. Some women didn't want a safety plan despite being encouraged Others: Women were visiting the community and would not be available to participate in one. Supporting clients with housing forms part of their safety plan removing themselves from DV and time out from family situation

Objective 1.6: Raise awareness of domestic, family and sexual violence in the communities of Ali Curung and Elliott

ACTIVITIES	IMPLEMENTATION
<p>Ali Curung:</p> <ul style="list-style-type: none"> Conducted 130 awareness-building activities and workshops Organised Alcohol and Other Drugs (AOD) workshops for women Collaborated with Central Australia Women's Legal Service for legal support Hosted community gatherings with 43 Morning Teas and 41 all-day breakfasts for women and children Facilitated a Playgroup for women and children Organised Creative Endeavour Afternoons for women. Implemented Circle of Life activities for children and parents/grandparents. Participated in three Child Protection Week activities with children Engaged in a community activity for NAIDOC Week <p>Elliott:</p> <ul style="list-style-type: none"> Hosted 75 awareness-building activities and workshops Conducted AOD workshops for women and provided referrals for male family members involved in domestic violence. Supported Safe House referrals for 6 females and 2 males Ran the Family As First Teachers weekly programs Facilitated children's health nurse visits during FaFT at the Safe House. Collaborated with Central Australia Women's Legal Service (CAWLS) for workshops and legal support 	<p>Ali Curung:</p> <p>Ali Curung Safe House hosted 130 activities/workshops during this period including:</p> <ul style="list-style-type: none"> Alcohol and Other Drugs (AOD) workshop with women 4 Central Australia Women's Legal Service sessions with women 43 morning teas with women and children 41 all-day breakfasts with women and children A Playgroup with women and children 6 Creative Endeavour Afternoons with women 30 Circle of Life activities with children and parent/grandparent 3 Child Protection week activities with children A Community activity for NAIDOC Week <p>Elliott</p> <p>The Elliott Safe house hosted 75 activities/workshop during this period including:</p> <ul style="list-style-type: none"> Alcohol and Other Drugs (AOD) workshop with women and referral client partner or a male family member who are involved with Domestic Violence with client Safe House referral during this period: 6 female and 2 male Family As First Teachers weekly programs Wednesdays. Children health nurse visit when FaFT at Safe House Central Australia Women's Legal Service with women(CAWLS) workshops Safe House made English scones for 45 children Strongest Sisters group with young ladies, educating self-respect/sex education/beware of stranger danger. Free community event during football season

Goal 1

Objective 1.7: Deliver high quality, culturally safe and compliant aged care services including in Ali Curung, Alpurrurulam, Ampilatwatja, Arlparra and Elliott

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Delivered high-quality, culturally safe aged care program in Barkly Region Client-centric service delivery, working together with client, Family and carer Client-focused care planning and service delivery Worked together with other service providers in the communities to support the mutual clients 	<ul style="list-style-type: none"> During 22-23, Barkly Regional Aged Care provided two different programs: Commonwealth Home support programme and NATSIFAC Program for 75 clients within Barkly Region through 5 Aged Care Centres in communities Aged care engaged with the clients, their family/carers, clinic, store, and other stakeholder to deliver the high quality, culturally safe services Aged Care provided 41,361 Meals, 1,737 Transportation, 1,400 Domestic Assistance (Laundry, House cleaning, firewood collection), 326 Personal care, 2,040 Individual support, 204 Group support and 1 Day centre-based respite services to our clients. (The highlighted data to be provided by the Aged care) To understand the needs and culture of clients above 90% of our support staff are from same cultural background as our clients

Objective 1.8: Provide culturally safe support coordination and services to NDIS participants in the Barkly region which comply with the NDIS practice standards

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Supported NDIS participants in communities Provided culturally safe support and services to participants in the Barkly region NDIS Coordinator visited the communities and participants bi-monthly 	<ul style="list-style-type: none"> The Coordinator and team supported 28 participants. A small number of NDIS clients received meals via Aged Care The NDIS managed to enrol a small number of participants in Tennant Creek. The Aged Care community teams assisted with support in conjunction with the NDIS coordinator Culturally safe support was delivered with coordination with other stakeholders, clinic, school, allied health services and NDIS NDIS Coordinator visited all the communities and participants, and 3531 coordination of service support was provided to the NDIS participants

Objective 1.9: Deliver a program of sporting activities that reflect the community's preferences

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Engagement through a successful soccer program engagement Participation of 15 youths in the National Indigenous Tennis Carnival in Darwin. Consistent engagement in the weekly yoga program throughout the year 	<ul style="list-style-type: none"> Soccer- 882 attendees over two sessions per week A major achievement was taking the soccer team to a 7-a-side social competition in Alice Springs whereby Tennant Creek Soccer beat well established FICA (Football in Central Australia) heavyweights Celtic FC 15 youths attended the National Indigenous Tennis Carnival in Darwin for the 4-day event Yoga had an average of 17 participants attending weekly throughout the year

Goal 1

Objective 1.10: *Deliver structured and regular educational, recreational and diversional activities including sports, after-school and school holiday programs in Ali Curung, Alpururulam, Ampilatwatja, Arlparra, Elliott and Epenarra*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Individualised youth programs offering activities like sports, cooking, dance, and cultural events in collaboration with communities School holiday programs: Providing engaging activities for youth during school holidays breaks Diverse recreational activities organising sports, music, and artistic endeavours for youth in coordination with stakeholders Music album production showcasing youth talent through album creation available on iTunes 	<ul style="list-style-type: none"> Individualised youth focused programs are delivered at communities which includes bike riding, tennis, cooking class, dance, golf, gymnastic, football, basketball, music, NAIDOC activities with coordination with Traditional Owners and communities. Apart from those, the School holiday program were conducted at communities Horse riding, skateboarding and other activities are being delivered to the Youths in communities in coordination with other stakeholders Two albums were produced and are available on iTunes

Objective 1.11: *Deliver a community safety program in Ali Curung, Alpururulam, Ampilatwatja, Arlparra, Elliott, Wutunugurra, Murray Downs, Tara, Mungkarta and Canteen Creek*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Delivered a community safety program in Ali Curung, Alpururulam, Ampilatwatja, Arlparra, Elliott, Wutunugurra, Murray Downs, Tara, Mungkarta and Canteen Creek 	<ul style="list-style-type: none"> Successfully delivered the Community Safety Program in various communities Conducted 4WD driving courses for staff from these communities Encountered challenges due to the absence of a Registered Training Organisation (RTO) in the Barkly region Experienced frequent staff absences from communities due to "sorry business" events Implemented the Community Safety Program objectives in Ali Curung, Alpururulam, Ampilatwatja, Arlparra, Elliott, Wutunugurra, Murray Downs, Tara, Mungkarta, and Canteen Creek

Objective 1.12: *Manage and maintain Council-run services across the region*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Keeping public spaces clean, tidy and safe Deliver reliable and efficient Municipal Services to 7 communities and Tennant Creek Participate in the annual Tidy Towns and Pride in Your Place competitions 	<ul style="list-style-type: none"> Bitumen and sealed roads maintenance Maintenance of public areas and parks Wet season community preparation; mowing, airstrip maintenance, fire breaks and community clean-up Regular scheduled waste collection Maintenance of community cemeteries across the Barkly Flood mitigations works Maintenance of community rubbish tips Provision of visiting Vet service across the region Graded regional and community roads

Goal 1

Objective 1.13: *Coordinate local response to disruptions in essential services*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Coordination of local response to disruptions in service • Contingency Planning with communities and staff 	<ul style="list-style-type: none"> • Weekly reporting from Area Managers to address any localised disruptions to the delivery of essential services • Feedback from Local Authority meetings and members regarding services and availability in their communities • Council feedback phone and email provided to communities • Employment and commencement of additional essential services staff in communities and training provided to mitigate disruptions in service • Identification and obtaining a local network of support services and trades to ensure quick resolution of any disruptions • Temporary employment of Indigenous labour hire Municipal and essential services staff to meet fill service gaps

Objective 1.14: *Oversee the successful delivery of Barkly Regional Deal projects where Council is the lead provider*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Creation and construction of the Tennant Creek Visitor Park • Construction of the new Tennant Creek Weather Station • Construction and management of the Purkis Reserve Upgrade Project 	<ul style="list-style-type: none"> • Design stage underway. To be scoped in 23-24 • Awaiting radar to be fully operational • Stage 1 of project underway. Design stage completed. Contracts signed. Construction commenced. Delivery due end of 2023. Stages 2 & 3 to be scoped.

Objective 1.15: *Continue to develop and internally publish implementation plans for all Council and grant-funded projects and programs (incorporating service level agreements)*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Internal publication of implementation plans for grant funded projects and programs 	<ul style="list-style-type: none"> • Implementation and project plans now published internally with shared ownership for new projects • Regular executive project management and implementation meetings

Goal 2

GOAL 2: Council & community infrastructure

Objective 2.1: Review and update Council's five-year Infrastructure & Capital Works Plan for infrastructure investment across the Barkly

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • TC Youth Centre • Ali Curung Youth Centre • TC Landfill Demountable • TC Dangerous goods containers for Swimming pool • Ampilatwatja Sport and Rec facility • Ampilatwaja Ablutions • Wutunugurra Art Centre • Clock Tower LED screens • Review of 5 year infrastructure plan 	<ul style="list-style-type: none"> • Project due to be completed early next financial year • Waiting for a variation approval to continue works • Waiting for zoning approval • Project completed • Completed • Completed • Completed • Installation completed awaiting appropriate approvals to utilise. • Review to continue 2023/24 financial year

Objective 2.2: In collaboration with the Jubilee Trust, develop a Plan of Management for the Tennant Creek Showgrounds precinct

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Liaise with Jubilee Trust to determine scope of works 	<ul style="list-style-type: none"> • Continued negotiations with Jubilee Trust in 2023/24 financial year

Objective 2.3: Develop and commence implementation of a Footpaths Masterplan for Elliott and Tennant Creek

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Draft plan for Tennant Creek completed 	<ul style="list-style-type: none"> • Awaiting funding approvals to commence project • Ongoing community consultation

Goal 2

Objective 2.4: Prepare asset management plans for key community infrastructure across the region (transport infrastructure, community buildings)

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Preparation of asset management plans for key community infrastructure – community buildings • Preparation of asset management plans for key community infrastructure – transport infrastructure 	<ul style="list-style-type: none"> • Audit of community Council assets (Housing, Offices, Visitors) partially completed • Repair and renovation plan for Council offices and visitors accommodation currently being delivered • Audit of Council vehicles completed • Vehicle asset management system implemented • Replacement program plan currently in progress

Objective 2.5: Develop a management plan for Purkiss Reserve upgrade in Tennant Creek and Jim Rennie Memorial Reserve in Elliott

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Engage with community, sporting group users of facilities to determine immediate and long-term improvement requirements required at both facilities; appoint community reference working groups • Identify current and future usages of these reserves, plan, budget and initiate immediate improvements • Develop strategic plans for both reserves • Scope, project, plan, seek funding and advance longer term upgrades 	<ul style="list-style-type: none"> • Completed • Received funding from NTG. • Engaged contractors and projects commenced; under construction • Five-year strategy designed and underway at Elliot site • Longer term development plan in place for Purkiss Reserve; stage one under way. Future wish list to be assessed and developed over time.

Objective 2.6: Plan and commence refurbishment of the interior of Council Chambers

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Not commenced, due to staffing vacancies, recruitment of qualified staff to address such 	<ul style="list-style-type: none"> • Intend to address in 23-24 year and beyond

Goal 2

Objective 2.7: Complete Civic Hall and office upgrade and additional employee housing (5 x 2-bed units), subject to Building Better Regions Fund grant

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Not commenced, due to staffing vacancies, recruitment of qualified staff to address 	<ul style="list-style-type: none"> • Intend to address in 23-24 year and beyond

Objective 2.8: Undertake a stormwater drainage assessment and develop a forward plan to address issues identified in the assessment process

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Not commenced, due to staffing vacancies, recruitment of qualified staff to address 	<ul style="list-style-type: none"> • Deferred pending Major Projects team commencing duties in 23-24 fiscal year

Objective 2.9: Developing Cemetery management plan:

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Previous documentation to be updated • Ongoing management • Development of appropriate management plan addressing caretaking, maintenance, vegetation management, allocation of resources pending future growth 	<ul style="list-style-type: none"> • Completed • By appropriate staff • In hand with directors, will be reviewed and developed over next financial year; ongoing

Objective 2.10: Develop and implement a local roads management plan, including a maintenance schedule

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Significant road infrastructure review initiated • Due to staff vacancies, major projects team to be recruited, to management such projects • Analysed current network, planned maintenance requirements and future expansion and upgrades 	<ul style="list-style-type: none"> • Completed and regularly reviewed • Commencing in 23-24 year & ongoing • Regular road management implemented, current network maintained, resealing plan assessed and commenced

Goal 2

Objective 2.11: Deliver area management services in Ali Curung and Alpururulam including the scheduled maintenance and minor repairs of Council assets

ACTIVITIES	IMPLEMENTATION
ALI CURUNG <ul style="list-style-type: none"> • Provision of Area Management services in Ali Curung • Scheduled maintenance and minor repairs of Council assets 	ALI CURUNG <ul style="list-style-type: none"> • Employment and commencement of Area Manager for Ali Curung, providing services to Murray Downs • Ongoing employment of the Alpururulam Area Manager • Regular and scheduled maintenance continues across the region on all Council assets
ALPURRURULAM Council Infrastructure/Assets <ul style="list-style-type: none"> • Road maintenance • Landfill maintenance • Council building maintenance Waste Collection <ul style="list-style-type: none"> • Regular weekly domestic waste collection Playgrounds <ul style="list-style-type: none"> • Grass cutting • Rubbish clean up Parks & Open Spaces <ul style="list-style-type: none"> • Grass cutting • Rubbish clean up Sportsgrounds <ul style="list-style-type: none"> • Grading Cemetery <ul style="list-style-type: none"> • Grass cutting • Fence maintenance Street Lighting <ul style="list-style-type: none"> • Provision of street lighting Centrelink agency <ul style="list-style-type: none"> • Provision of Centrelink Service Post Office agency <ul style="list-style-type: none"> • Provision of postal agency Airstrip Maintenance <ul style="list-style-type: none"> • Provision of airstrip maintenance Animal Management <ul style="list-style-type: none"> • Provision of veterinary clinics 	ALPURRURULAM <ul style="list-style-type: none"> • Pothole patching on sealed sections • Pothole patching on many sections no longer viable. Now need reseal of many sections. Costings are being sought. • Grading of dirt roads as required • Landfill management is a challenge – illegal dumping – site is unstaffed so monitoring is not possible • Wet season access to current location is at times not possible due to wet season flooding. • Minor maintenance as required <ul style="list-style-type: none"> • Two collections per week except when short staffed <ul style="list-style-type: none"> • Grass cut as required • Rubbish cleaned up as required <ul style="list-style-type: none"> • Grass cut as required • Rubbish cleaned up as required <ul style="list-style-type: none"> • Graded as required to enable safe use for sporting activities <ul style="list-style-type: none"> • Grass cut as required • Fencing repairs as required <ul style="list-style-type: none"> • Replacement of u/s streetlights carried out <ul style="list-style-type: none"> • Centrelink service provision ongoing <ul style="list-style-type: none"> • Post office agency service ongoing <ul style="list-style-type: none"> • Airstrip maintenance ongoing <ul style="list-style-type: none"> • Provision of two vet clinics per year, except in 2022 only one clinic due to wet season rains

Goal 2

Objective 2.12: Deliver area management services in Ampilatwatja, including the scheduled maintenance and minor repairs of Council assets

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Provision of Area Management services in Ampilatwatja community • Scheduled maintenance and minor repairs of Council assets 	<ul style="list-style-type: none"> • Ongoing employment of the Ampilatwatja Area Manager • Regular and Scheduled maintenance continues across region on all Council assets

Objective 2.13: Deliver area management services in Arlparra, including the scheduled maintenance and minor repairs of Council assets

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Provision of Area Management services in Arlparra community • Scheduled maintenance and minor repairs of Council assets 	<ul style="list-style-type: none"> • Provision of Area Management services provided by previous Area Manager for Arlparra • Barkly Regional Council no longer provides services to Arlparra, therefore no longer provides Area Management to this community • Regular and Scheduled maintenance occurred in Arlparra before Council ceased services mid 2023

Objective 2.14: Deliver area management services in Elliott, including the scheduled maintenance and minor repairs of Council assets

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Provision of Area Management services in Elliott • Scheduled maintenance and minor repairs of Council assets 	<ul style="list-style-type: none"> • Ongoing employment of the Elliott Area Manager • Regular and Scheduled maintenance continues in Elliott on all Council assets

Objective 2.15: Deliver area management services in Wutunugurra, including the scheduled maintenance and minor repairs of Council assets

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Provision of Area Management services in Wutunugurra community • Scheduled maintenance and minor repairs of Council assets 	<ul style="list-style-type: none"> • Ongoing employment of the Wutunugurra Area Manager • Regular and Scheduled maintenance continues across the region on all Council assets

Goal 2

Objective 2.16: Develop and deliver a schedule of housing maintenance and minor repairs for Council owned and operated assets

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Recruited Assets & Housing officer/manager Implemented a regular asset inspection calendar to ensure that maintenance items are identified, reported and attended to Ensured asset users submitted maintenance requests promptly 	<ul style="list-style-type: none"> Finalised Being developed; will be implemented in 23-24 year Maintenance requests are dealt with internally or promptly referred to external trades

Objective 2.17: Enable community access to Council-owned community facilities across the region

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Promoted Council facilities to community Developed policies/procedures to make facilities accessible Developed BRC wide equipment upgrade Developed and implemented appropriate safety guidelines and procedures; make community aware of such 	<ul style="list-style-type: none"> Council owned facilities are noted on Council website, with contact details and hire charges on website Procedural policies in process of review In 23-24 facilities upgrades will be addressed Safety policies established; details posted at BRC sites Communities continue to access Council owned facilities to engage in meetings, workshops or training. Council continues to provide office space for Centrelink and banking use for community residents

Objective 2.18: Provide clean, safe Council admin buildings

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Daily cleaning of all Council admin buildings Identified any areas of major importance 	<ul style="list-style-type: none"> Completed daily by BRC staff, ongoing Brought to attention of director, as required

Goal 2

Objective 2.19: Provide timely and consistent municipal services to maintain the sanitation and amenity of our communities

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> The provision of consistent municipal services to our communities 	<ul style="list-style-type: none"> Council provides regular scheduled Municipal services to communities within the Barkly Maintenance and management of community rubbish tips Regular flood mitigation works in communities to maintain roads, parks and access for residents Council continues to work with other service providers to maintain fire breaks and power and water generation operations.

Objective 2.20: Establish and implement Council Fleet Management System, and keep the fleet maintained.

ACTIVITIES	
<p>FLEET MANAGEMENT PLAN Implementing Fleetio and making critical changes to our vehicle management and tracking system are highly commendable. These initiatives are extremely important for enhancing efficiency, controlling costs, and ensuring the safety of our fleet. Here's a concise summary of our achievements:</p> <p>FLEETIO IMPLEMENTATION We've introduced Fleetio, providing us with a robust vehicle tracking and management system. This real-time monitoring system ensures the efficient operation of our fleet.</p> <p>VEHICLE TRACKING SYSTEM UPGRADE: We're proactively transitioning from 3G to 4G for our tracking system, safeguarding our tracking capabilities as 3G services are phased out. This upgrade guarantees reliable connectivity and data access.</p>	<p>VEHICLE INSURANCE REVISION: We've conducted a comprehensive review of our vehicle insurance policies, making substantial adjustments to align coverage with our current fleet and risk profile.</p> <p>UPDATED VEHICLE RECORDS: We've taken a significant step to control costs by addressing payments for vehicles not part of the BRC fleet. Ensuring accurate and up-to-date insurance lists prevents unnecessary expenses</p>

Objective 2.21: Oversee the delivery of municipal services, including liaison with key stakeholders to respond to community requirements

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Oversee the delivery of Municipal Services to community Liaison with key stakeholders to respond to community requirements 	<ul style="list-style-type: none"> Changes to the Council structure to include the position of Director of Operations and Remote Communities to better support Area Managers in Municipal Services delivery Continued engagement with stakeholders including funding bodies and the Northern Territory Government regarding community service delivery

Goal 3

GOAL 3: Leadership and governance

Objective 3.1: *In collaboration with our Local Authorities, our communities and other key stakeholders, complete the development of Council's Strategic Plan: Better Barkly 2030*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Lack of substantive CEO and Director Corporate Services (DCS) over the course of the financial year of 2022–2023 meant that work on Council's Strategic Plan was not commenced 	<ul style="list-style-type: none"> • Pending both CEO & Directors settling into understanding state of affairs

Objective 3.2: *Contribute to governance and local oversight for the delivery of the Barkly Regional Deal*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • BRC continues to provide administrative support – financial reporting, payroll services, etc • Actively participate at Barkly Regional Deal (BRD) meetings 	<ul style="list-style-type: none"> • Executive attendance at BRD meetings • Producing financial reports upon request • Filing financial acquittals

Objective 3.3: *Barkly Regional Council will support, attend and actively participate on the Barkly Regional Deal Governance Table*

ACTIVITIES	IMPLEMENTATION
<p>Barkly Regional Council actively engaged in the Barkly Regional Deal Governance Table, ensuring presence and participation in regional decision-making and initiatives</p>	<ul style="list-style-type: none"> • 100% attendance by BRC senior representatives

Goal 3

Objective 3.4: Prepare a Long-Term Financial Plan to ensure Council's ongoing financial sustainability and to provide an evidence base for decision-making

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> BRC produced long-term financial plan (LTFP) for 2024-2027 per LGA guidelines which is part of the FY2024 Annual Regional Plan 	<ul style="list-style-type: none"> LTFP is being implemented and will be updated when the budget review is done to take into account emergent developments and new information that warrant disclosure to stakeholders Asset replacement is under development and will be reflected in revised budget

Objective 3.5: Establish a Strategic Coordination role within the organisational structure, which will have responsibility for developing and overseeing the delivery of Council's strategic planning framework

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> BRC designated the CEO through DCS as responsible to coordinate strategic planning 	<p>BRC has since recruited both the CEO and DCS who will take charge of coordinating strategic planning going forward starting with the Annual Regional Plan for FY2025</p>

Objective 3.6: Develop a Terms of Reference for Council's Cultural Competence Committee, and report outcomes of Committee meetings to Council and the community

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Terms of Reference for Council's Cultural Competence Committee is pending CEO settling down Subsequent developments involving suspension of Council also means the committee cannot be constituted until after the outcome of ongoing administration and investigation into council's affairs 	<ul style="list-style-type: none"> Committee is yet to be set up and should be in place before end of FY2024

Goal 3

Objective 3.7: *Review the Reconciliation Action Plan for endorsement by Reconciliation Australia, and adoption by Council*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Review of the Reconciliation Action Plan is pending • New Director of Community Services will work on it in consultation with the CEO and Council 	<ul style="list-style-type: none"> • The review is pending but will be reported in FY2024 annual plan

Objective 3.8: *Establish a schedule of councillor workshops (to separate workshop activities from formal Council decision- making meetings)*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • From March 2023, councillor workshops have been happening the day before the ordinary council meeting to allow councillors to get explanations from the CEO on issues of interest in the communities they represent • Councillors workshop was further used as an opportunity for councillors to seek clarifications on matters arising from the agenda papers 	<ul style="list-style-type: none"> • Councillor workshops worked well through June 2023 up to the time of suspension of Council

Objective 3.9: *Develop a councillor induction package and ongoing councillor development/ training program*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Local Government Unit conducted induction and training for new councillors following the May 2023 By-Election and plans are underway to train councillors annually 	<ul style="list-style-type: none"> • Training was successfully held for councillors by the Local Government Unit

Goal 3

Objective 3.10: Purchase new Mayoral Robes

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Investigate replacing the Mayoral Robes 	<ul style="list-style-type: none"> Deferred

Objective 3.11: Pursue grant opportunities to enhance Council's revenue through targeted grant applications and efficient grant acquittals

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> With the objective of ensuring best practice procurement as well as value for money on procurement, Council instituted a procurement policy review and mandated a consultancy business to undertake a comprehensive procurement policy review 	<ul style="list-style-type: none"> The procurement policy review outcome will be received before 31 December 2023 for consideration and endorsement

Objective 3.12: Manage tenders and contracts so that Council's objectives are achieved

ACTIVITIES	IMPLEMENTATION
Refer separate report on page 57.	Refer separate report on page 57.

Objective 3.13: Maintain positive relationships with suppliers through timely processing of invoices

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Desirous to improve BRC reputation with suppliers, BRC suppliers are paid on a weekly basis for all invoices where receipt of goods and services have been confirmed with the intent to support our suppliers in managing their cashflows and provide us better services 	<ul style="list-style-type: none"> Council now supplies a weekly supplier payment

Goal 3

Objective 3.14: *Account for and report on Council's income and expenditure in relation to the adopted annual Budget and Capital Works Program*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • BRC financial report is based on statutory requirements as advised by the LGU • BRC has additional financial disclosures to enhance transparency around how finances are managed • BRC financial reports include additional pictorial presentations to help our councillors better understand our financial performance solvency at any reporting date • BRC financial reports reflect budget vs actual performance 	<ul style="list-style-type: none"> • BRC reporting meets statutory requirements and is accordingly compliant • BRC reports additional information for the benefit of interested stakeholders

Objective 3.15: *Collect and account for Council's rates revenue*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • BRC instituted rates framework review for FY2023-24 to ensure rate policy is fit for purpose and equitable across different categories of ratepayers • Rates policy was premised on total rates revenue council needed for FY2023-24 as opposed to just levying rates • Overall, rates increased by 5% on average with mining and pastoral rates being an exception considering BRC implements NTG rates gazetted for mining and pastoral 	<ul style="list-style-type: none"> • BRC posted rate notices on time • BRC has been addressing rates queries on a case by case to the satisfaction of ratepayers • Rates collection has been very pleasing since the Financial Quarter 1 2023-24 deadline compared to challenges reported in FY2022-23

Objective 3.16: *Develop and maintain a Compliance Register, and ensure Council's compliance with all legislative and governance requirements*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Review and update compliance policies & procedures • Maintain & keep up to date compliance register • Provide councillors, management & staff ongoing compliance training • Report breaches of compliance policies 	<ul style="list-style-type: none"> • Compliance registers regularly updated • Council's policies and procedures reviewed & updated • Suitable compliance training identified; to be progressively rolled out in next financial year

Goal 3

Objective 3.17: Enhance and maintain an efficient and effective Records Management system across Council

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • In process of upgrading records management system • Liaise with internal & external stakeholders to ensure best practice 	<ul style="list-style-type: none"> • BRC is in the process of upgrading & implementing a Cloud based system, which will provide greater efficiency, superior security, and performance, enabling system users the ability to connect from across Barkly & beyond • The current system, programs, computer systems, and practices generally are obsolete. The transition is in progress with implementation scheduled for March/April 2024 • Barkly staff in consultation with NT & national providers identified the most suitable, secure and efficient systems so as to ensure best practices are implemented

Objective 3.18: Implement scheduled actions of Council's Information & Communication Technology Strategy

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Liaise with internal & external stakeholders to ensure best practice • Review user technology requirements, hardware and programs • Develop BRC wide equipment & upgrade • Identify and provide most appropriate technological solutions for users • Ensure security of data and corporate knowledge • Maintain system, including adding and deleting users as required 	<ul style="list-style-type: none"> • Sought & obtained professional advice on best, current systems & processes • ICT hardware & systems continually being upgraded with major upgrades scheduled for 23-24; ongoing • Reviewed complete but ongoing as new users, service sites & programs require upgraded equipment

Objective 3.19: Provide an update to the community on Council's progress and performance in delivering the commitment of this annual plan

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Regular news items on council webpage and social media • Press releases as appropriate • Update community through the Annual Report and bulletins 	<ul style="list-style-type: none"> • BRC's press officer provides regular media releases via Council's webpage, social media sites, on BRC noticeboards at all worksites and via newsrooms, news platforms and directly with local media • This occurs regularly, frequently as required, as a community service and is ongoing • Council also promotes community interest activities across its various media sites

Goal 3

Objective 3.20: Compile a register of land titles and governance arrangements to inform Council's authority to deliver services in each community

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Obtained data from Council & NT government records • Collaborated with Local Authorities to identify community land • Established register and updated regularly 	<ul style="list-style-type: none"> • Process of identifying land titles and governance currently at 30% of estimated workflow • Will continue to be progressed over subsequent years • Remains a continual process

Objective 3.21: Update Council's Policy Register and conduct an Audit to confirm currency of operational policies

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Governance, Human Resources, ICT & Director engaging in identifying out of date policies & procedures & updating • Obsolete and current policies being stringently reviewed to ensure compliance with legislation • As & when approved, policies are posted on website • Review is ongoing, developing and implementing new policies as required, following stakeholder engagement 	<ul style="list-style-type: none"> • Frequently & ongoing • In progress • Ongoing • Continuing

Objective 3.22: Review Council's service timeframes for responses to complaints and other feedback received by Council

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • BRC staff responsive to community needs, committing to service delivery expectations, appropriate time frames, ensuring appropriate service delivery • Suitable and appropriate training of staff in progress • Review in progress 	<ul style="list-style-type: none"> • Developing and enhancing a customer first environment, staff trained and proficient in providing best practice services and community engagement • Council reviewed staffing in this key area. Recruited and engaged key staff to facilitate improved customer engagement and service • Further reviews will occur as required

Goal 3

Objective 3.23: *Develop and commence implementation of a Workplace Health & Safety Plan for all Council workplaces across the Barkly region*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Review of WHS compliance • Implementation of a Workplace Health & Safety Plan for all Council workplaces across the Barkly Region 	<ul style="list-style-type: none"> • The Council policy register review has been conducted and audited to confirm that they are updated and posted online on the Council website. • Compliance is a continuum, in a state of constant flux, being regularly updated, reflective of best practice principles, procedures and government legislative updates • Experienced, qualified staff recruited to ensure compliance and operational currency



Goal 4

GOAL 4: Tourism & economic development

Objective 4.1: *Publish a calendar of community and regional events to promote local activation, participation and visitor attraction across the Barkly in consultation with partner stakeholders*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Website & social media posts enhanced & regularly updated • Liaise and partner with tourist information provides 	<ul style="list-style-type: none"> • Promoting culture, history, events & attractions – regularly updated • Promoting Barkly across local & Territory providers • What's On calendar of events is posted on BRC's website and updated as communities provide details of events • Stakeholders, non-government organisations and, businesses contacted for the intent of calendar to promote the region

Objective 4.2: *Develop an Economic Development Strategy for the region, including a focus on creation of a circular economy and identifying opportunities for public/private partnerships*

ACTIVITIES	IMPLEMENTATION
Review current economic and fiscal policies	<ul style="list-style-type: none"> • Current policy review in hand & progressing
Identify potential public/private enterprise/ for purpose sector partnerships and pursue these as appropriate	<ul style="list-style-type: none"> • In process of being identified. Appointment of qualified staff will enhance this process. Work on this is progressing
Review, identify, liaise and consult with service providers across the Barkly region so as to coordinate, effectively deliver and reduce wastage in delivery of culturally appropriate social and economic advancement programs, focused on the Closing the Gap milestones (specifically targets seven & eight)	<ul style="list-style-type: none"> • Familiarising staff with Closing the Gap economic priorities. Preparing short and longer term goals and priorities to deliver services, engaging with likeminded community and stakeholder groups
Partner with Commonwealth & NT Governments, to enhance future development across Barkly Region	<ul style="list-style-type: none"> • Ongoing: BRD model
In collaboration with, including staffing the Barkly Regional Deal, monitor and implement the economic initiatives, along with all twenty-eight initiatives as relevant	<ul style="list-style-type: none"> • In progress, a number of goals already achieved; ongoing
Respecting Aboriginal ownership and tenure as appropriate across development plans, ensuring risk protection and mitigation	<ul style="list-style-type: none"> • Engage and consult with Native Title holders, ensuring addressing & protection of cultural significance and importance; ongoing

Goal 4

Objective 4.3: Establish an Economic Development role within Council's organisational structure

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Evaluated feasibility of an Economic Development 	<ul style="list-style-type: none"> Evaluation conducted with organisational restructure. Decision made not to progress in FY 2022/23 and revaluation occurring in 2023/24

Objective 4.4: Identify and promote to the community economic development activities that are under consideration for the region in order that local communities can prepare and respond appropriately

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Partner with stakeholders across Barkly region, identifying projects and programs for potential economic growth Identify major industries which could operate from a Barkly base or hub 	<ul style="list-style-type: none"> Process of engagement with community and interested service providers ongoing. Council has called for expressions of interest, which are being reviewed. Appropriate proposals will be advanced, through mutual understanding, identifying resources and infrastructure underway. Expressions of interest being addressed and suitable ones will be advanced and facilitated

Objective 4.5: In consultation with communities and service providers, develop a Housing Strategy for the region that includes a Local Government Employee Housing (LGEH) Strategy

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> In collaboration with Territory & Commonwealth governments and relevant departments, developers and local stakeholders, advance appropriate & sustainable new residential housing models 	<ul style="list-style-type: none"> Appropriate housing models to be developed, incorporating construction techniques and methods suitable to Barkly's environment
<ul style="list-style-type: none"> Encourage building development within key communities, addressing current and future residential housing requirements. 	<ul style="list-style-type: none"> Identified sites for future residential development Barkly-wide, especially within identified Growth towns
<ul style="list-style-type: none"> Scope, design & plan appropriate BRC staff housing, as required, enabling leased properties to be returned to market 	<ul style="list-style-type: none"> Proposed to be investigated in 23-25 fiscal years

Goal 4

Objective 4.6: Prepare a Tourism Implementation plan

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Collaborate with Tourism NT in promoting & marketing of Barkly tourist attractions • Ensure professional management of Barkly tourist attractions, providing appropriate facilities • Address opportunities and any issues raised in the Barkly region Destination Management Plan, implementing the plan's strategies and goals 	<ul style="list-style-type: none"> • BRC has commenced media advertising with Central Australia tourism promoting Barkly across NT & QLD television • Barkly Regional Council ensured appropriate upkeep, servicing and maintenance of its tourist attractions, both natural and material across the region • BRC engaged with and promoted NT-wide and local tourist operators; commenced implementing Destination Management Plan objectives

Objective 4.7: Undertake feasibility study for a standalone tourist information centre on the highway

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Feasibility study to be pursued in partnership with relevant stakeholders, local & Territory-wide 	<ul style="list-style-type: none"> • To be addressed in 23-24 year

Objective 4.8: Develop and commence implementation of a streetscape enhancement program

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Ongoing collaboration with DIPL in regards to Paterson Street Streetscape project 	<ul style="list-style-type: none"> • Continuing through 2023/24



Goal 4

Objective 4.9: *Continue advocacy efforts for the completion of the town entrance project including consultation with relevant stakeholders for all of our towns*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Appropriate level staff continue advocacy efforts • Funding to be sought to complete project 	<ul style="list-style-type: none"> • Ongoing • Identifying appropriate grants; will apply for such as becomes available

Objective 4.10: *Provide a well-maintained and attractive environment for the community's enjoyment at Lake Mary Ann*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Lake, surrounding park lands and facilities maintained • Facilities replaced or upgraded as needed 	<ul style="list-style-type: none"> • Facilities regularly maintained, cleaned, lawns mowed, constantly assessed and implemented to ensure enjoyable amenity of facilities • Regularly updated

GOAL 5: Culture, environment & heritage

Objective 5.1: *Develop and commence implementation of a Barkly Regional Animal Management Plan*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Formed the Animal Management Advisory Group, comprising key stakeholders, including representatives from the Northern Territory Government (NTG), the Barkly Regional Council (BRC) Mayor, Animal Management body AMRRIC (Animal Management in Rural and Remote Indigenous Communities), and a veterinarian 	<ul style="list-style-type: none"> • Collaborated with the advisory group to develop a comprehensive Animal Management Plan for Tennant Creek and the Barkly region • Prepared the draft plan for community consultation, to ensure that community members have an opportunity to provide input and feedback on the proposed strategies

Goal 5

Objective 5.2: Develop and commence implementation of a Regional Waste Management Strategy

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Complied with Waste Management guidelines and best procedures • Identified future expansion needs at all Waste disposal and recycle sites • Explored scope, commence or progress recycling • Recruited and trained suitable staff to implement strategy 	<ul style="list-style-type: none"> • BRC adheres to the Central Desert Regional WM plan; following best practices identified in such • Leases to be reviewed and renewed as fall due. • Identified suitable sites for future growth • Advanced recycling initiatives; commenced & ongoing • Achieved

Objective 5.3: Complete construction of office block at the waste facility in Tennant Creek

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Provided appropriate administrative and amenities facilities 	<ul style="list-style-type: none"> • Relocatable building installed and commissioned

Objective 5.4: Adopt the Reconciliation Action Plan (RAP)

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • BRC identified appropriate reconciliation action frameworks, developed in consultation with Barkly's Aboriginal communities. • Council endorsed and implemented RAP 	<ul style="list-style-type: none"> • Commenced, to be progressed • Proposed to implement during 23-24 and confirm each year

Objective 5.5: Update Council's website to tell the cultural story of the Barkly region

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Identifying appropriate and suitable content • Listed important sites of geographic, cultural or historic significance • Highlighted events, monuments, geographic landmarks, significant buildings 	<ul style="list-style-type: none"> • Engaged with local populations, historical families and current residents, to portray the cultural and historical legacy of Barkly • Completed; to be regularly updated • Completed; to be regularly updated

Goal 5

Objective 5.6: Present the BRC as a modern, progressive, future-focused Council

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Website and publications enhanced to reflect BRC's corporate image, strategy & goals • Highlighted significant cultural, geographic and historically significant features of Barkly Region • Engage with community & stakeholders through Town Hall meetings, publications, social media 	<ul style="list-style-type: none"> • Completed; will be updated frequently • Completed; will be updated frequently • Being implemented

Objective 5.7: Include Environment & Sustainability as a standing agenda item for all Local Authority meetings to support Council's Climate Action Planning

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Liaised with Local Authorities to implement ongoing • Brought to attention of Directors and Area Managers to include when agenda is prepared 	<ul style="list-style-type: none"> • Air quality and noise levels emphasised in risk assessment process • Development of the Central Australian Waste Management Working Group (CAWMWG) plans to implement a metal baler has fostered discussion regarding the growing number of scrap car bodies throughout the Barkly • BRC reviewed and continues to review environmental impact with respect to existing community development and proposed future development • Future Waste management requirements across Barkly reviewed; land acquisitions or leases in negotiation



Goal 5

Objective 5.8: Deliver the scheduled actions of Council's Climate Action Plan

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Barkly is impacted by the variabilities of climate and weather. Barkly Regional Council's climate action plan will be relevant and reflective of Territory and National plans & goals, working towards net zero emissions & climatic footprint mindful of C1.5 targets within appropriate time frames, towards 2050 Council will investigate, comprehend and address environmental impact, establishing clear and sustainable environmental management practices Environmental impact is an ongoing consideration and is addressed with respect to residential, commercial, agricultural, exploration development, engaging with Traditional owners and other stakeholders ongoing 	<ul style="list-style-type: none"> Council is advancing its Climate Action plan, towards Zero net emissions Will adhere and comply with best environmental practices, in keeping with National and Territory goals and strategies Matter is ongoing over next many year

Objective 5.9: Develop a Water Stewardship Masterplan as a sub-plan of the Climate Action Plan

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> Council staff will investigate water stewardship best practices Council promotes and encourages water stewardship, through media and within its own resources, properties and assets Council will develop long-term WS masterplan and implement across all worksites and Council properties, promoting efficient use of water resources, recycling as practicable 	<ul style="list-style-type: none"> Responsible directorate to pursue investigation Council endorses, promotes and practices sound water stewardship Current and future best practices will be identified and implemented.



Goal 5

Objective 5.10: Provide an Animal Management Service, respond to customer requests and complaints, and provide enforcement of relevant Acts, Regulations and Local Laws

ACTIVITIES	IMPLEMENTATION
An Animal Management Plan was created in May 2023 in conjunction with the Barkly Vet Practice	<ul style="list-style-type: none"> • Daily animal management was maintained with reasonable response to customer requests and complaints received as per the Acts, Regulations and Local Laws

Objective 5.11: Focus on hygiene promotion and the identification and mitigation of environmental health risks in Tennant Creek and other Barkly communities

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Occupational Health Safety & Environment (OHS&E) Manager position filled in April 2023 • Installation of an ISO 45001: 2018 Occupational Health Safety and Environment Management System digital database in June 2023 • This system is supported by "EasyOHS" Cloud-based interface software 	<ul style="list-style-type: none"> • Facilitated consistent and meaningful data collection across all sites • Revamped document control system via "Microsoft 365" and "Sharepoint" has assisted in two-way consultation • Greater use of virtual meetings improved productivity



Goal 6

GOAL 6: Progressive stakeholder relationships

Objective 6.1: *Map our service delivery partnerships to identify all of Council's partners and collaborators and confirm Council's role and responsibility in relation to each of these partnership relationships*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Council has listed local service providers on its website • Will maintain this and update • BRC seeks to promote and itself engages the services of local providers, in the first instance 	<ul style="list-style-type: none"> • Completed • Regularly updated • Ongoing principle and practice

Objective 6.2: *Confirm obligations and priorities with other service providers in the region*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Council practices and ensures appropriate accounts management, both receivables and payables • Council maintained an up-to-date data base of local service providers • Council utilised local service providers first as a process 	<ul style="list-style-type: none"> • Payment processes reviewed and regularly updated • Ongoing principle and practice

Objective 6.3: *Support Local Authorities to build local skills and capability through community planning and effective budget allocations to best address community priorities*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Council engaged with, and attended meetings to ensure timely service delivery • Council provided ongoing skills and capabilities development <p>Council provided staffing at local levels, to assist with timely service delivery, support of Local Authorities and appropriate upskilling</p> <p>Council received and assisted in the management and reporting of LA budgets, to ensure service delivery</p>	<ul style="list-style-type: none"> • Local Authorities resumed meetings, supported by Councillors (as ex-officio members) and Council's on site staff • Training and development provided to LAs, supported by BRC Area Managers • BRC adequately supported service delivery, with local and wider afield staff • BRC ensured governance, budgeting and reporting of LA budgets, income, expenditure; maximising service delivery

Goal 6

GOAL 6: Progressive stakeholder relationships

Objective 6.4: *In collaboration with local communities and key stakeholders, develop and oversee delivery of a Regional Community Safety Plan*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Creation of the Regional Community Safety Plan 	<ul style="list-style-type: none"> • Currently collaborating with key stakeholders to form the Community Safety Plan

Objective 6.5: *In collaboration with local communities, develop and oversee delivery of a Regional Community Development Strategy*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Conducted consultations with local community members to identify their needs, priorities, and aspirations • Established partnerships with local community leaders, NGO's and government agencies • Facilitated regular meetings and forums to engage stakeholders in the strategy development process. • Determined the necessary resources, including personnel and infrastructure required for strategy implementation • Explored funding opportunities, grants, and partnerships to support the strategy • Developed programs that empower community members with skills, knowledge, and resources • Identified infrastructure and facilities improvements needed to support community development • Collaborated with relevant authorities to plan and execute necessary upgrades or construction projects 	<ul style="list-style-type: none"> • Engaged community members and stakeholders in the formulation of the Community Development Strategy • Ensured diverse voices are heard in the decision-making process • Secured funding through grants, partnerships, and budget allocation to support strategy implementation • Allocated resources efficiently based on identified priorities • Implemented education and training programs to empower community members with valuable skills and knowledge • Fostered entrepreneurship and leadership development to promote self-reliance • Planned and executed infrastructure projects that align with the strategy's objectives • Monitored the progress of construction or improvements to meet community needs • Regularly assessed the strategy's impact and effectiveness through data collection and feedback mechanisms • Adapted the strategy as needed to address emerging community needs and challenges

Goal 6

Objective 6.6: In collaboration with local communities, develop and oversee delivery of a Regional Community Development Strategy

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none">• In collaboration with local communities and service providers, develop and oversee delivery of a Regional Community Care Plan	<ul style="list-style-type: none">• Community Care Plans are being implemented and managed in communities

Objective 6.7: In collaboration with local communities develop and oversee delivery of a Regional Youth Sport & Recreation Plan

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none">• Engaged with local community leaders and stakeholders to gather input and insights on youth sports and recreation needs and priorities <p>Conducted group discussions to assess the preferences and requirements of youth in the region</p> <ul style="list-style-type: none">• Collaborated with schools, and sports organisations to identify opportunities for partnership and program development• Promoted youth sports and recreation programs, ensuring accessibility to all community members• Communicated achievements and challenges to stakeholders through regular reports and updates	<ul style="list-style-type: none">• Engagement with local communities and stakeholders was initiated to ensure their active participation• Partnerships with schools and sports organisations are being explored• Regular reports and updates will be provided to stakeholders to keep them informed of achievements and challenges



Goal 6

Objective 6.8: *Deliver quality customer service to our community*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Services enhanced with suitable delivery staff recruited, trained, located across all BRC worksites • Engage with community to identify service expectation, programs and projects • Ensure ongoing commitment to community, with regular training and further recruitment of service providers 	<ul style="list-style-type: none"> • Staff vacancies identified, recruitment and training ongoing • Through regular community meetings, surveys, social media engagement • Ongoing

Objective 6.9: *Conduct a community survey to better understand Council's relationship with the community and the community's satisfaction with Council's service delivery and community leadership*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Deferred due to inadequate resourcing at the time 	<ul style="list-style-type: none"> • May be implemented during 23-24

Objective 6.10: *Develop a Communications Strategy to promote effective internal and external communications*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Providing regular news releases • Mayor & councillors, CEO engaging with community stakeholders • Updating technology to ensure reliable resources across BRC locations • Engaging with other service providers across Barkly region, to improve communication deliverables 	<ul style="list-style-type: none"> • Ongoing • Historically occurred • In hand, being addressed & ongoing • Developing

Goal 6

Objective 6.11: Reinstate Animal Management Working Group to coordinate and advise animal management activity across the region

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Animal Management Forum (August 2022) • Establish Terms of Reference (TOR) (September 2022) • Animal Management Advisory Committee Meetings (October and November 2022) 	<ul style="list-style-type: none"> • Organised the forum, invited relevant stakeholders, facilitated discussions, and documented key points • Drafted, reviewed, and finalised the Terms of Reference with input from stakeholders, ensuring consensus • Scheduled and conducted meetings, developed agendas, engaged stakeholders, and documented discussions and action points

Objective 6.12: Collaborate with other levels of government (“the ThreeGs”) and the Backbone to progress delivery of Council’s commitments under the Barkly Regional Deal

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • BRC collaborate with and has a good working relationship with Commonwealth departments/ instrumentalities delivering Council’s goals, services and strategic plan 	<ul style="list-style-type: none"> • Commonwealth through its grants program funds many of the Barkly major projects and community programs • BRC has developed an excellent working relationship with Commonwealth departments housed in the region, notably Commonwealth dept of Housing • BRC supports, collaborates and participates with relevant Commonwealth strategies
<ul style="list-style-type: none"> • BRC collaborate with and has a good working relationship with NT government & its departments delivering Council’s goals, services and strategic plan 	<ul style="list-style-type: none"> • BRC has sound and amicable relationships with NT government departments, notably the Chief Minister’s office, Dept of Local Government, Department of Infrastructure, Planning and Logistics (DIPL) and engages with their local offices and directors • Engages with DIPL on major projects, road management
<ul style="list-style-type: none"> • BRC collaborates with members of Parliament 	<ul style="list-style-type: none"> • BRC engages with and collaborates with our Commonwealth and Territory Members of Parliament, our local MP being a former Mayor of BRC.
<ul style="list-style-type: none"> • BRC supports and collaborates with the Barkly Regional Deal delivering Council’s goals, services and strategic plan 	<ul style="list-style-type: none"> • BRC provides administrative support to the BRC team • BRC participates in BRD board meetings • BRC engages with BRD to develop, promote and advance the Regional Deal goals and objectives • With BRD, BRC is working towards achieving the 28 cultural, economic and development goals

Goal 7

GOAL 7: Employer of choice

Objective 7.1: *Conduct an internal review of Council's organisational structure and confirm or adopt a refreshed structure that is fit for purpose*

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Evaluated current activities undertaken by Council and the service delivery requirements to identify gaps • Evaluated if the current Executive and Department organisational structure was fit for purpose to ensure delivery of services across the region • Redesigned the organisational structure to enable focus on areas of identified gaps in service delivery • Budget the cost of restructure including any new positions • Publicised the proposed organisational structure with the Draft Annual Plan for public comment • Evaluated public feedback and make changes as/if required • Presented the organisational structure redesign with the Annual Plan for adoption at Council meeting 	<ul style="list-style-type: none"> • Completed: Directors advised of activities being undertaken and made an evaluation of service delivery gaps • Completed: Through consultation with community stakeholders and elected members the organisational structure was deemed to Tennant Creek centric • Completed: Analyse existing structure and redesign to address identified gaps; discuss with elected members proposed restructure • Completed: Restructure costed and Elected Members advised of the cost • Completed: Proposed organisational structure publish with Draft Annual Plan for public comment • Completed: Feedback evaluated and considered in final proposed structure • Completed: Elected members voted and adopted the Annual Plan including organisational structure redesign



Goal 7

Objective 7.2: Create opportunities to enhance an inclusive workplace culture and employee wellbeing through bringing staff together to communicate and celebrate Council's work

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • BRC is an engaging, diverse & inclusive, safe and respectful workplace • BRC respects and recognising staff achievements across its worksites • BRC seeks to promote its dedicated workforce, recruiting internally as a priority, advertising externally as required • BRC encourages and provides ongoing staff development, identifying best practices and appropriate upskilling 	<ul style="list-style-type: none"> • Core principle, ongoing • Engages and recognises staff achievements, through circulars, appropriate recognition, staff benefits • Ongoing principle and practice • Provided through internal and external training and development opportunities

Objective 7.3: Review and update the Workforce Management Plan with a focus on attracting, recruiting and retaining appropriately skilled staff and boosting opportunities for Barkly residents to be employed

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Reviewed, Identified and prioritised best practice human resource management processes • Following structural review (7.1), identified structural and employee requirements • Commenced ongoing strategic staff recruitment and training objectives, predominantly across Barkly as the catchment area for recruitment 	<ul style="list-style-type: none"> • Hired Human resource staff, specifically Manager • Workforce requirements realigned to strategic plan • Concerted recruitment campaign commenced & underway to identify, recruit and retain culturally appropriate and qualified staff to meet BRC service delivery expectations

Objective 7.4: Implement the actions of the Workforce Management Plan with a focus on filling vacant positions

ACTIVITIES	IMPLEMENTATION
<p>Workforce management plan implemented</p> <p>Significant recruitment against existing vacancies and new positions</p>	<ul style="list-style-type: none"> • Refer workforce profile report on Page 47

Goal 7

Objective 7.5: Develop a professional development strategy for Council's staff which identifies opportunities such as workplace exchanges

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Reviewing opportunities for ongoing and further staff development • Vacancies filled by temporary upskilling and promotion of existing staff, pending permanent recruitment for role; encouraging development of greater capacities and skills within existing workforce • Secondment and staff sharing opportunities to be explored with neighbouring administrations across NT 	<ul style="list-style-type: none"> • In process • Current and ongoing practice • Potential to engage with other communities as appropriate

Objective 7.6: Establish training and development programs for teams and/or individual staff members to match skills development opportunities with staff development needs

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Induction process enhanced • Training and retention programs introduced • Staff development requirements and opportunities reviewed and suitable measures implemented • Ensures corporate knowledge is retained & enhanced 	<ul style="list-style-type: none"> • Sourcing a dedicated Training and Development Coordinator • Essential job specific training being conducted



Goal 7

Objective 7.7: Refresh Council's staff induction program to ensure all new staff consistently receive the information they need to hit the ground running when they commence

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • BRC's current program assessed against best practices • Investigating with intention to implement suitable IT programs which cater for and assist practical on-boarding and induction • Ongoing and regularly reviewed, aligning with Work Health and Safety and best employment practices 	<ul style="list-style-type: none"> • Site specific Induction Training occurring • Corporate Induction being reviewed • WHS Induction developed and being implemented

Objective 7.8: Develop team and individual work plans from this annual plan to provide direction and clarity for staff in their day-to-day work

ACTIVITIES	IMPLEMENTATION
<ul style="list-style-type: none"> • Developed team work plans that provided direction and clarity for staff in their day-to-day work 	<ul style="list-style-type: none"> • Directors and Managers worked with the Executive Leadership team to articulate activities aligned with measurable outcomes and target dates to be published in the Barkly Regional Council Annual Regional Plan 2023-2024 • Once adopted Directors and Managers, FY2023/24 Directors and Managers will align team goals and individual work plans with the developed activities, and report on same to the Elected Council Members

Objective 7.9: Introduce salary packaging to Council workforce

ACTIVITIES	IMPLEMENTATION
Salary packaging of certain items, e.g., additional superannuation, novated leasing in keeping with taxation rulings has been introduced and is available to staff on application	<ul style="list-style-type: none"> • Policy/Procedure drafted • Provider identified and agreement entered into • Trial implementation in place restricted to superannuation and novated leasing
Individual staff need to consider any taxation, including Fringe Benefits Taxation implications, receive appropriate accounting advice and provide Human Resources and Finance Offices with details of items to be packaged	<ul style="list-style-type: none"> • Policy requirement: mandatory to seek financial advice before entering into a novated lease agreement

Grants 2022-23

PROJECT NAME	GRANT PROVIDER	TYPE	FUNDING END	2022 - 2023
NT Operations Subsidy	Dept Local Government & Community Services	Operational	Ongoing	\$4,272,540.00
Financial Assistance Grant Subsidy (FAGS) Roads	NT Grants Commission	Operational	Ongoing	\$503,751.00
Financial Assistance Grant Subsidy (FAGS) General	NT Grants Commission	Operational	Ongoing	\$1,882,367.00
Public Library	Northern Territory Government (NTG)	Operational	Ongoing	\$185,359.00
Indigenous Employment Initiative (IEI)	Commonwealth Government of Australia	Wages	Ongoing	\$1,502,644.68
Roads to Recovery (R2R)	Commonwealth Government of Australia	Roads	Ongoing	\$165,568.00
Agency Income National Disability Insurance Scheme (NDIS)	National Disability Insurance Agency (NDIA)	Operational	Ongoing	\$149,255.00
National Australian and Torres Strait Islander Flexible Aged Care Program (NATSIFLACP)	Commonwealth Government of Australia	Operational	Ongoing	\$1,323,745.50
Night Patrol	Commonwealth Prime Minister & Cabinet (PMC)	Operational	30/11/25	\$7,438,397.33
Youth Sport & Recreation	Commonwealth PMC	Operational	30/11/25	\$3,831,484.10
Commonwealth Home Support Program (CHSP)	Commonwealth Government of Australia	Operational	Ongoing	\$599,389.66
Out of School Hours Care	Commonwealth PMC	Operational	30/11/25	\$1,013,578.10
Safe House Elliott/Alti Curung	NTG Territory Families, Housing and Communities (TF)	Operational	30/06/23	\$493,749.00
Indigenous Jobs Development	NTG	Operational	Ongoing	\$1,011,000.00
Local Authority	NTG	Special Purpose	30/06/23	\$458,800.00
Remote Sport	NTG	Operational	30/06/23	\$224,000.00
International Women's Day	NTG	Special Purpose	30/06/23	\$3,000.00
Youth Linx	NTG TF	Operational	30/06/23	\$536,662.00
Homelands Municipal and Essential Services (MES)	NTG	Special Purpose	30/06/23	\$119,261.00
MES Town Camps	NTG	Special Purpose	30/06/23	\$301,158.00
Regional Deal Community Benefits Fund	NTG	Special Purpose	TBA	\$1,500,000.00
Waste and Resource Management (WaRM)	NTG	Special purpose	30/06/23	\$148,800.00
National Australia Day Council	NADC	Special Purpose	30/06/23	\$30,000.00
Immediate Priority Grant	Commonwealth Prime Minister & Cabinet	Special Purpose	30/06/23	\$153,080.00
Celebrating Aboriginal Culture	NTG	Special Purpose	30/06/23	\$5,000.00
One Off Grant 2022-23	NTG	Special Purpose	30/06/23	\$21,450.00
Tourism Town Asset Program	NTG	Special Purpose	30/06/23	\$41,801.23
Alcohol Action Initiative (AAI) 126, Alpururulam Music Project	NTG Alcohol and other drugs (AOD), Department of Health (DOH)	Special Purpose	28/02/24	\$5,000.00
AAI 204, Alpururulam School Holidays	NTG AOD	Special Purpose	28/02/24	\$15,000.00
AAI 206, Alpururulam Multimedia and music workshops	NTG AOD	Special Purpose	28/02/24	\$25,000.00
AAI 2020 Program of works	NTG AOD	Special Purpose	28/02/24	\$20,000.00
NT Suicide Prevention Community Grants	NTG	Special Purpose	30/06/23	\$10,000.00
Community Participation and Inclusion	NTG	Special Purpose	30/06/23	\$150,000.00
Tennant Creek Youth Activities	NTG	Special Purpose	30/06/23	\$25,150.00
National Aborigines and Islander Day of Observance Committee (NAIDOC)	Commonwealth Government of Australia	Special Purpose	30/06/23	\$29,000.00
Local Roads and Community Infrastructure Program	Commonwealth Government of Australia	Special Purpose	30/06/23	\$326,336.00

Workforce Profile 2022-23

At 30 June 2023 we employed a total of 221 people. This was an increase 117 people from 30 June 2022.

Table 1 shows that along with employing an additional 39 people in Tennant Creek, an additional 78 people were employed in the various communities.

TABLE 2

Employment by ATSI Status

FY Ending	ATSI	Non-ATSI	Unstated	TOTAL
30 June 2023	144	77	0	221
30 June 2022	64	39	1	104

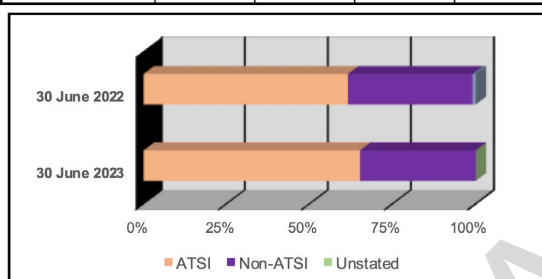


TABLE 3

Employment by Gender Status

FY Ending	Male	Female	Trans/NB	TOTAL
30 June 2023	134	85	2	221
30 June 2022	66	38	0	104

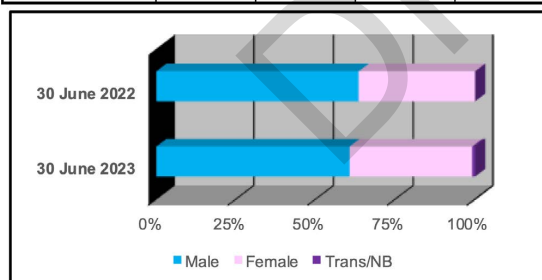


TABLE 4

Employment by Employment Status

FY Ending	Fulltime	Part Time	Casual	Total
30 June 2022	49	22	33	104
30 June 2023	81	49	91	221

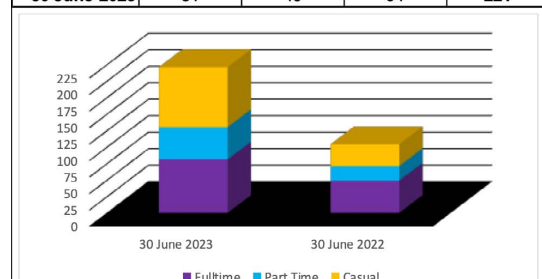


TABLE 1

Employment by Geographic Location

Location	30 June 2022	30 June 2023	Increase
Ali Curung	10	18	8
Alpururulam	5	21	16
Ampilatawatja	6	26	20
Arlparra	7	10	3
Canteen Creek	0	3	3
Elliott	18	25	7
Imangara	2	2	-
Mungkarta	1	3	2
Tara	1	3	2
Tennant Creek	47	86	39
Wutungurra	7	24	17
Total Employees	104	221	117

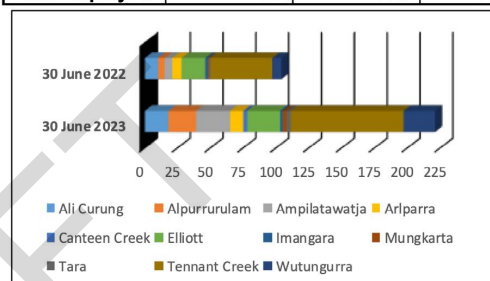


Table 2 shows our workforce by Aboriginal Torres Strait Islander (ATSI) status. At 30 June 2023 65.2% (144) of our employees were of Aboriginal or Torres Strait Islander decent. This is a slight implement from 30 June 2022 with 61.5% (64) of our employees of Aboriginal or Torres Strait Islander decent

Table 3 shows our workforce by gender status. At 30 June 2023 of our 221 employees 134 (60.6%) identified as male, 85 (38.5%) identified as female, and 2 (0.9%) identified as trans/non-binary. The number of female employees increased from 30 June 2022 with 38 (36.5%), with trans/non-binary not being counted in 2023.

The majority of our employees are employed on full-time (36.7%) or part-time (22.2%) basis with 41.2% employed on a casual basis. See

Table 4.

Audited Financial Report

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
ABN: 32 171 281 456

GENERAL PURPOSE FINANCIAL REPORT

For the Year Ended 30 June 2023

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
ABN: 32 171 281 456
GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

TABLE OF CONTENTS

General Purpose Financial Statements	
Statement of Profit or Loss and Other Comprehensive Income	1
Statement of Financial Position	2
Statement of Changes in Equity	3
Statement of Cash Flows	4
Notes to and Forming Part of the Financial Statements	5
Official Manager's Certificate	32
Independent Auditor's Report	33

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$'000	2022 \$'000
Revenue			
Rates and annual charges	3A	4,408	3,902
Statutory charges	3B	5	9
User charges and fees	3C	988	1,156
Investment income	3D	37	13
Reimbursements	3E	413	585
Other revenue	3F	1,656	753
Grants, subsidies and contributions	3G	19,126	21,237
Total revenue		26,633	27,655
Expenses			
Employee benefits expense	4A	13,671	15,072
Materials, contracts and other expenses	4B	9,048	8,702
Depreciation and amortisation	4C	2,724	2,869
Finance costs	4D	10	13
Other expenses		2,436	68
Total expenses		27,889	26,724
Net operating (deficit)/surplus for the year		(1,256)	931
Asset disposal & fair value adjustments	3H	-	88
Amounts received specifically for new or upgraded assets	3G	781	4,839
		781	4,927
Net (deficit)/surplus for the year		(475)	5,858
Other Comprehensive income			
Gain on revaluation of property, plant and equipment		22,678	-
Transfer to unexpended grants reserve		(3,664)	-
Total comprehensive income/(loss) for the year		18,539	5,858

The accompanying notes form part of these financial statements.

Audited Financial Report

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
 ABN: 32 171 281 456
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Note	2023 \$'000	2022 \$'000
ASSETS			
Current assets			
Cash and cash equivalents	5	12,578	12,429
Trade and other receivables	6	2,333	2,921
Inventories	7	80	32
Total current assets		14,991	15,382
Non-current assets			
Infrastructure, property, plant and equipment	8	62,296	40,852
Total non-current assets		62,296	40,852
Total assets		77,287	56,234
LIABILITIES			
Current liabilities			
Trade and other payables	9	1,241	2,049
Provisions	10	794	1,127
Total current liabilities		2,035	3,176
Non-current liabilities			
Provisions	10	408	417
Total non-current liabilities		408	417
Total liabilities		2,443	3,593
Net Assets		74,844	52,641
EQUITY			
Accumulated surplus		22,030	26,169
Reserves	11	52,814	26,472
Total Council equity		74,844	52,641

The accompanying notes form part of these financial statements.

AUDITED FINANCIAL REPORT 2023-24

BARKLY REGIONAL COUNCIL (OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Accumulated Surplus	Asset Revaluation Reserve	Unexpended Grants Reserve	Total Equity
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2021	20,311	23,054	3,423	46,788
Surplus for the year	5,858	-	-	5,858
Other comprehensive loss for the year:				
Transfer to unexpended grants reserve	-	-	(5)	(5)
Closing Balance at 30 June 2022	26,169	23,054	3,418	52,641
Balance at 1 July 2022	26,169	23,054	3,418	52,641
Deficit for the year	(475)	-	-	(475)
Other comprehensive loss for the year:				
Transfer to asset revaluation reserve	-	22,678	-	22,678
Transfer to unexpended grants reserve	(3,664)	-	3,664	-
Closing Balance at 30 June 2023	22,030	45,732	7,082	74,844

The accompanying notes form part of these financial statements.

Audited Financial Report

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
 ABN: 32 171 281 456
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$'000	2022 \$'000
Cash flows from operating activities			
<i>Receipts:</i>			
Rates, fees and user charges		5,401	3,731
Investments		37	13
Grants and contributions received for operating purposes		19,126	21,237
Reimbursements		413	585
Other revenues		2,244	753
<i>Payments:</i>			
Employee costs		(14,013)	(15,324)
Materials, contracts and other expenses		(12,350)	(8,491)
Net cash flows from operating activities	13	858	2,504
Cash flows used in investing activities			
<i>Receipts:</i>			
Amounts received specifically for new or upgraded assets		781	4,839
Proceeds from sale of property, plant and equipment		-	134
<i>Payments:</i>			
Acquisition of property, plant and equipment		(1,490)	(5,620)
Net cash flows used in investing activities		(709)	(647)
Net increase in cash and cash equivalents		149	1,857
Cash and cash equivalents at the beginning of the year		12,429	10,572
Cash and cash equivalents at the end of the year	5	12,578	12,429

The accompanying notes form part of these financial statements.

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	Page Number
Note 1: Summary of Significant Accounting Policies	6
Note 2: Functions	14
Note 3: Revenue and Other Income	16
Note 4: Expenses	18
Note 5: Cash and Cash Equivalents	18
Note 6: Trade and Other Receivables	19
Note 7: Inventories	19
Note 8: Property, Plant and Equipment	20
Note 9: Trade and Other Payables	24
Note 10: Provisions	24
Note 11: Reserves	24
Note 12: Assets Subject to Restrictions	25
Note 13: Reconciliation to Statement of Cash Flows	25
Note 14: Financial Risk Management	26
Note 15: Financial Indicators	29
Note 16: Superannuation	30
Note 17: Contingent Assets and Contingent Liabilities	30
Note 18: Events After the Reporting Period	31
Note 19: Related Party Transactions	31
Note 20: Road Transport Infrastructure	31

Audited Financial Report

BARKLY REGIONAL COUNCIL (OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Introduction

Barkly Regional Council (Council) is incorporated under the *NT Local Government Act 2019* and has its principal place of business at 41 Peko road, Tennant Creek, Northern Territory, Australia. These financial statements include Council's direct operations and all other operations through which Council controls the resources to carry on its functions.

A summary of Council's functions along with their contribution to the operating result is set out in note 2A. In the process of reporting on the local government as a single entity, all transactions and balances between those activities (for example, loans and transfers between activities) have been eliminated.

Trust monies and properties held by Council but subject to the control of other persons have been excluded from these reports. A separate statement of moneys held in the trust fund is available for inspection at the Council office by any person free of charge.

Note 1: Summary of Significant Accounting Policies

Statement of Compliance

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards and Interpretations, the requirements of the *Northern Territory of Australia Local Government Act 2019*, the *Local Government (Accounting) Regulations, 2021* and other authoritative pronouncements of the Australian Accounting Standards Board.

Basis of Preparation

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation and disclosure has been made of any material changes to comparatives.

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

Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

Accounting Policies

(a) New, Revised or Amending Accounting Standards and Interpretations Adopted

Council has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are mandatory for the current reporting period. Any new, revised or amending Accounting Standards and Interpretations that are not yet mandatory have not been early adopted.

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies (continued)

(b) Revenue

Council recognises revenue under AASB 1058 Income of not-for-profit entities (AASB 1058) or AASB 15 Revenue from contracts with customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when Council enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable Council to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable Council to acquire or construct a recognisable non-financial asset that is to be controlled by Council. In this case, Council recognises the excess as a liability that is recognised over time in profit and loss when (or as) Council satisfies its obligations under the transfer.

Essential services contracts

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

(c) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Council did not have an overdraft during the year.

(d) Trade and Other Receivables

Trade and other receivables include amounts receivable in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Receivables for rates and annual charges are secured over the subject land and bear interest at rates determined in accordance with the *Local Government Act 2019*. Other receivables are generally unsecured and do not bear interest.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of note 14.

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies (continued)

(e) Infrastructure, Property, Plant and Equipment

Land under roads

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

Land under roads acquired after 1 July 2008 is initially recognised at cost. Land under roads acquired after 1 July 2008 will be brought to account at fair value at the date of the independent valuation.

Initial recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The costs of non-current assets constructed by Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

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

Materiality

Assets with an economic life of more than one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is held to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in note 8. No capitalisation threshold is applied to the acquisition of land or interests in land.

Subsequent recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated based on such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and valuers are provided at note 8.

Depreciation of non-current assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are shown in note 8. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies (continued)

(e) Infrastructure, Property, Plant and Equipment (continued)

Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets carried at fair value whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not assessed for impairment.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

(f) Trade and Other Payables

Goods and services

Trade payables are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Trade payables are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

Payments received in advance and deposits

Amounts received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded.

(g) Employee Benefits

Salaries, wages and compensated absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on costs) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on costs) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

No accrual is made for personal leave as Council experience indicates that, on average, personal leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken personal leave.

Superannuation

Council makes employer superannuation contributions in respect of its employees to a number of complying superannuation funds in accordance with the Superannuation Choice Legislation. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in note 16.

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies (continued)

(h) Leases

Council as lessee

At inception of a contract, Council assesses if the contract is, or contains, a lease. If there is a lease present, a lease asset and a corresponding lease liability is recognised by Council where Council is a lessee. However all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, Council uses the incremental borrowing rate.

The right-to-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the lease assets is at cost less accumulated depreciation and impairment losses.

Lease assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the lease asset reflects that Council anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

(i) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that Council commits itself to either purchase or sell the asset.

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit and loss' in which case transaction costs are recognised as expenses in profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost.

Amortised cost is calculated as the amount at which the financial asset or liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transactions costs and other premiums or discounts) over the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of income or expense in profit or loss.

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

(i) Financial Instruments (continued)

Impairment

A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a 'loss event') having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

With the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, Council recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

Derecognition

Financial assets are derecognised where the contractual right to receipt of cash flows expires or the asset is transferred to another party, whereby Council no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(j) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are included in the cash flow statement on a net 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.

(k) Income tax

No provision for income tax has been raised as Council believes that it is exempt under Sec 50-25 of the Income Tax Assessment Act 1997, being a local governing body.

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies (Continued)

(l) Provisions

Provisions are recognised when Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(m) Critical Accounting Estimates and Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events management believes to be reasonable under the circumstances.

Key estimates

Useful lives of property, plant and equipment

As described in Note 1(e), Council reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

Incremental borrowing rate

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. The rate is based on what Council estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the lease asset, with similar terms, security and economic environment.

Key judgements

Employee benefits

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As Council expects that most employees will use all of their annual leave entitlements in the same year in which they are earned or during the 12-month period that follows the directors believe that obligations for annual leave entitlements satisfy the definition of short-term employee benefits.

(n) Economic Dependency

The continued operation of Council is dependent on funding from the Commonwealth and Northern Territory Governments. At the date of this report, Council has no reason to believe the support will not continue.

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

(o) Fair Value of Assets and Liabilities

Council measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price Council would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market value may be made having regard to the characteristics of the specific asset or liability. The fair value of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Audited Financial Report

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
 ABN: 32 171 281 456
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 2A:

Functions

Revenues and expenses have been attached to the following functions. Council believes that it is not practical at this stage to reliably attribute the carrying amounts of fixed assets to the functions.

	General Public Services			Public Order and Safety			Economic Affairs			Environmental Protection		
	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000
Operating Revenue												
Rates and annual charges	5,221	4,408	3,902	-	-	-	-	-	-	-	-	-
Statutory and user charges	490	138	162	18	5	6	-	-	-	569	160	188
Grants	12,068	10,578	13,358	3,177	2,580	3,517	1,277	1,037	1,414	-	-	-
Investment income	11	37	13	-	-	-	-	-	-	-	-	-
Reimbursements and other revenues	141	929	640	-	1	1	-	-	-	-	1	1
Total income	17,931	16,090	18,075	3,195	2,586	3,524	1,277	1,037	1,414	569	161	189
Expenditure												
Employee costs	4,838	4,250	4,686	1,980	1,740	1,918	1,210	1,063	1,172	-	-	-
Materials, contracts and other expenses	3,573	4,201	3,208	647	761	581	-	-	-	339	398	304
Depreciation	2,024	2,169	2,284	-	-	-	-	-	-	-	-	-
Finance charges	56	10	13	-	-	-	-	-	-	-	-	-
Total expenditure	10,491	10,630	10,191	2,627	2,501	2,499	1,210	1,063	1,172	339	398	304
Net surplus/(deficit)	7,440	5,460	7,884	568	85	1,025	67	(26)	242	230	(237)	(115)

Audited Financial Report

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
 ABN-32 171 281 456
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 2A: **Functions (continued)**

Revenues and expenses have been attached to the following functions. Council believes that it is not practical at this stage to reliably attribute the carrying amounts of fixed assets to the functions.

	Housing and Community Amenities		Recreation, Culture and Religion		Social Protection		Total	
	Budget 2023	Actual 2023	Budget 2023	Actual 2023	Budget 2023	Actual 2023	Budget 2023	Actual 2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Revenue								
Rates and annual charges	-	-	-	-	-	-	5,221	4,408
Statutory and user charges	566	159	242	68	1,640	462	3,526	993
Grants	382	310	2,932	2,380	3,723	3,022	23,558	19,907
Investment income	-	-	-	-	-	-	11	37
Reimbursements and other revenues	167	1,095	3	20	3	22	315	2,069
Total income	1,115	1,564	3,177	2,468	5,366	3,506	32,631	27,414
Expenditure								
Employee costs	3,630	3,189	1,738	1,527	2,166	1,903	15,562	13,671
Materials, contracts and other expenses	2,275	2,674	1,021	1,201	1,914	2,250	9,769	11,484
Depreciation	519	555	-	-	-	-	2,543	2,724
Finance charges	-	-	-	-	-	-	56	10
Total expenditure	6,424	6,418	2,759	2,728	4,080	4,153	27,930	26,724
Net surplus/(deficit)	(5,309)	(4,854)	418	(260)	1,286	(647)	4,701	(475)
								5,858

Audited Financial Report

BARKLY REGIONAL COUNCIL (OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 2B: Components of Functions

The activities relating to Council functions reported in Note 2A are as follows:

General Public Services

Administrative, legal and executive affairs, financial and fiscal affairs and general services.

Public Order and Safety

Animal management, environmental health and night patrol.

Economic Affairs

Employment creation programs, regional development, support to local businesses, tourism and other economic development.

Environmental Protection

Cemetaries, waste management, domestic waste, green waste, recycling, waste disposal facility, other waste management and other environment.

Housing and Community Amenities

Community services, council buildings, essential services, infrastructure services, municipal services, parks and gardens, roads, stormwater and drainage, street cleaning, street lighting, streetscaping and visitor accomodation.

Recreation, Culture and Religion

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

Social Protection

Community and aged care services, NDIS services, safe-house services.

	2023 \$'000	2022 \$'000
Note 3: Revenue and Other Income		
Note 3A Rates and Annual Charges		
General rate income base	3,270	2,864
Less discretionary rebates, remissions and write offs	-	(2)
	<u>3,270</u>	<u>2,862</u>
Domestic waste charge income base	1,138	1,040
Total user charges and fees	<u><u>4,408</u></u>	<u><u>3,902</u></u>
Note 3B Statutory Charges		
Animal registration fees and fines	1	5
Other licences, fees and fines	4	4
Total statutory charges	<u><u>5</u></u>	<u><u>9</u></u>
Note 3C User Charges and Fees		
Cemetery fees	11	16
Client contributions - aged care	211	251
Hall and equipment hire	24	43
NDIS services	119	177
Rental and staff accomodation	259	424
Sales - fuel	-	1
Sales - refuse facilities	282	162
Sales - swimming pool	82	64
Sales - general	-	18
Total user charges and fees	<u><u>988</u></u>	<u><u>1,156</u></u>

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

		2023 \$'000	2022 \$'000
Note 3:	Revenue and Other Income (continued)		
Note 3D	Investment Income		
	Australian bank interest	37	13
Note 3E	Reimbursements		
	Essential services	302	509
	Private works	74	46
	Training	15	15
	Other	22	15
	Total reimbursements	413	585
Note 3F	Other revenue		
	Insurance and other recoupments - infrastructure, property plant and equipment	-	307
	Agency income - Australia Post	18	11
	Agency income - Centrelink	441	421
	Donations and contributions	-	1
	Sundry	1,197	13
	Total other revenue	1,656	753
Note 3G	Grants, Subsidies and Contributions		
	Amounts received specifically for new or upgraded assets	781	4,839
	<i>Other grants, subsidies and contributions</i>		
	Untied - financial assistance grant	7,512	7,373
	Aged, home and community care	2,654	2,354
	Community safety	2,419	2,419
	Community living area and town camps	491	620
	Library and communications	185	169
	Regional deal	619	2,806
	Wages subsidies	2,172	2,164
	Youth, sport and recreation	1,964	2,138
	Other	1,114	1,194
	Grant funding surplus returned	(4)	-
		19,126	21,237
	Total revenue from grants, subsidies and contributions	19,907	26,076
	Sources of grants		
	Commonwealth Government	8,190	14,441
	NT Government	11,269	11,635
	Other	448	-
		19,907	26,076
	The functions to which these grants relate are shown in Note 2.		
Note 3H	Asset Disposals and Fair Value Adjustments		
	<i>Infrastructure, Property, Plant and Equipment</i>		
	<i>Assets renewed or directly replaced</i>		
	Proceeds from disposal	-	134
	Written down value	-	46
	Gain/(loss) on disposal or revaluation of assets	-	88

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$'000	2022 \$'000
Note 4: Expenses			
Note 4A Employee Benefits Expense			
Salaries and wages		9,889	11,139
Leave and other entitlements		1,483	1,778
Superannuation contributions	16	1,083	1,205
Workers compensation insurance		591	445
Other		625	505
Total employee benefits expense		13,671	15,072
Total number of full time equivalent employees at the end of the reporting period		245	154
Note 4B Materials, Contracts and Other Expenses			
Audit fees - audit		23	36
Elected members' expenses		399	406
Lease expenses - short term		723	810
Prescribed expenses		1,145	1,252
<i>Other materials, contracts and expenses</i>			
Contractors		406	241
Communication		377	474
Plant and motor vehicle repairs and running costs		898	853
Repairs and maintenance		554	608
Legal fees		30	10
Materials - other		721	1,419
Minor equipment		433	717
Insurance		575	624
Professional services		1,098	515
Groceries		467	395
Utilities		1,379	946
Annual software license fees		725	444
Grants returned		4	90
Sundry		236	114
		7,903	7,450
Total materials, contracts and other expenses		9,048	8,702
Note 4C Depreciation and amortisation			
<i>Depreciation</i>			
Buildings - structures and site improvements		1,416	1,584
Infrastructure		461	417
Plant and equipment		847	868
Total depreciation and amortisation	8	2,724	2,869
Note 4D Finance cost			
Bank charges		10	13
Note 5: Cash and Cash Equivalents			
Cash on hand and at bank		9,417	9,292
Deposits at call		3,161	3,137
Total cash and cash equivalents		12,578	12,429

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$'000	2022 \$'000
Note 6: Trade and Other Receivables		
Rates - general and other	1,689	928
Accrued revenues	-	27
Trade receivables - general	564	231
Other levels of government	-	71
Prepayments	-	58
Other receivables	79	1,595
Aged care facility deposits	1	32
	<u>2,333</u>	<u>2,942</u>
Provision for impairment	-	(21)
Total current trade and other receivables	<u><u>2,333</u></u>	<u><u>2,921</u></u>

No collateral has been pledged for any of the current or non-current trade and other receivable balances.

(a) Impairment of receivables

Council applies the simplified approach to providing for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision for all accounts receivable.

Credit Risk

Council has no significant concentration of credit risk with respect to any single counterparty or group of counterparties. The class of assets described as 'trade and other receivables' is considered to be the main source of credit risk related to Council.

The following table details Council's trade and other receivables exposure to credit risk (prior to collateral and other credit enhancements) with ageing analysis and impairment provided thereon. Amounts are considered as

Movements in the allowance for expected credit losses are as follows:

Opening balance	21	21
Reduction in provision	(21)	-
Closing balance	<u>-</u>	<u>21</u>

Council does not hold any financial assets with terms that have been renegotiated, but which would otherwise be past due or impaired.

The other classes of receivables do not contain impaired assets.

Note 7: Inventories		
Stores and materials	<u>80</u>	<u>32</u>

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$'000	2022 \$'000
Note 8: Property, Plant and Equipment		
Land, at fair value	4,111	3,377
Land, at cost	-	29
	<u>4,111</u>	<u>3,406</u>
Buildings, structures and site improvements, at fair value	41,710	53,598
Buildings, at cost	-	3,317
Less: Accumulated depreciation	-	(43,586)
	<u>41,710</u>	<u>13,329</u>
Infrastructure, at fair value	4,486	6,166
Infrastructure, at cost	-	3,427
Less: Accumulated depreciation	-	(3,996)
	<u>4,486</u>	<u>5,597</u>
Plant and equipment, at fair value	11,989	5,850
Plant and equipment, at cost	-	5,336
Less: Accumulated depreciation	-	(7,059)
	<u>11,989</u>	<u>4,127</u>
Capital work in progress	-	14,393
Total property, plant and equipment	<u>62,296</u>	<u>40,852</u>
Total property, plant and equipment, at fair value	62,296	95,493
Total accumulated depreciation	-	(54,641)
Total property, plant and equipment	<u>62,296</u>	<u>40,852</u>

Asset Revaluations

Property, plant and equipment was independently valued at 30 June 2023 by AssetVal Pty Ltd.

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 8: Property, Plant and Equipment (continued)

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land \$'000	Buildings, structures and site improvements \$'000	Infrastructure \$'000	Plant and equipment \$'000	Capital work in progress \$'000	Total \$'000
Balance at 1 July 2022	3,406	13,329	5,597	4,127	14,393	40,852
Additions, at cost	-	1,177	-	313	-	1,490
Depreciation	-	(1,416)	(461)	(847)	-	(2,724)
Revaluation	705	15,109	(734)	7,598	-	22,678
Reallocation	-	13,511	84	798	(14,393)	-
Carrying amount at 30 June 2023	4,111	41,710	4,486	11,989	-	62,296

Valuation of assets

General valuation principals

Accounting procedure:

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with AASB 13 *Fair value measurements*: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, fair value is taken to be the current replacement cost.

Highest and best use:

For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some, or all the existing buildings and structures affixed to the land.

Much of the land under Council's care and control is crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use". The reason for the current use of a large proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

For buildings and other structures on and in the land, including infrastructure, "highest and best use" is determined in accordance with the land on and in which they are situated.

Fair value hierarchy level 2 valuations:

Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 8: Property, Plant and Equipment (continued)

Fair value hierarchy level 3 valuations of land:

Valuations of crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and/or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets:

There is no known market for these assets, and they are valued at depreciated current replacement cost. This method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Capitalisation thresholds

Capitalisation thresholds used by Council for all assets is \$5,000. No capitalisation threshold is applied to the acquisition of land or interests in land.

Estimated useful lives:

Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, furniture and equipment	
Office furniture and equipment	5 years
Light vehicles	3 to 7 years
Heavy vehicles	8 to 12 years
Other plant and equipment	5 years
Building and other structures	
Buildings - masonry	40 years
Buildings - other construction	15 to 40 years
Infrastructure	
Pool and waterpark infrastructure	15 to 30 years
Telecommunications infrastructure	5 to 7 years
Water pumping and bore infrastructure	5 years

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 8: Property, Plant and Equipment (continued)

Transition to AASB 13

The requirements of AASB 13 *Fair value measurement* has been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

Land under roads

Council is of the opinion that it is not possible to attribute a value sufficiently reliable to qualify for recognition, and therefore land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

Land and land improvements

Freehold land was valued at 30 June 2023 at fair value by AssetVal Pty Ltd.

Buildings and other structures

Buildings and other structures was valued at fair value at 30 June 2023 by AssetVal Pty Ltd.

Road transport infrastructure

Road transport infrastructure was valued at both replacement cost and fair value at 30 June 2023 by AssetVal Pty Ltd. Pursuant to advice from the Department of Community and Local Government Services these assets have not been recorded in the financial statements of Council. Road Transport Infrastructure valuations have been reported at note 20 for information purposes only.

Other Infrastructure

Other infrastructure was valued at 30 June 2023 at fair value by AssetVal Pty Ltd.

Plant and equipment

Plant and equipment was valued at 30 June 2023 at fair value by AssetVal Pty Ltd.

All other assets

These assets are recognised on the cost basis. Library books and other lending materials are capitalised in bulk and written out when fully depreciated.

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$'000	2022 \$'000
Note 9: Trade and Other Payables		
Trade and other payables	338	1,474
Accrued expenses	647	229
Payments received in advance	256	346
Total trade and other payables	1,241	2,049

Settlement of trade creditors is generally net 30 days.

a. Financial liabilities at amortised cost classified as trade and other payables

Trade and other payables:		
- total current	1,241	2,049
- total non-current	-	-
	1,241	2,049
Less payments received in advance	(256)	(346)
Less GST payable	(66)	-
Financial liabilities as trade and other payables	919	1,703

No interest is payable on outstanding payables.

Note 10: Provisions		
<i>Current</i>		
Employee benefits - annual leave entitlements	643	1,127
Employee benefits - long service leave entitlements	151	-
Total current provisions	794	1,127
<i>Non-Current</i>		
Employee benefits - long service leave entitlements	408	417
Total provisions	1,202	1,544

Note 11: Reserves		
Movement in reserves		
<i>Asset revaluation reserves</i>		
<i>Land</i>		
Balance at beginning of reporting year	3,010	3,010
Revaluation of buildings and improvements	705	-
Balance at end of the reporting year	3,715	3,010
<i>Buildings and infrastructure</i>		
Balance at beginning of reporting year	19,104	19,104
Revaluation of buildings and improvements	14,375	-
Balance at end of the reporting year	33,479	19,104
<i>Plant and equipment</i>		
Balance at beginning of reporting year	940	940
Revaluation of buildings and improvements	7,598	-
Balance at end of the reporting year	8,538	940
Total asset revaluation reserves	45,732	23,054

The asset revaluation reserves are used to record increments and decrements arising from changes in fair value of non-current assets (less any subsequent impairment losses, where applicable).

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$'000	2022 \$'000
Note 11: Reserves (continued)		
<i>Unexpended grants reserve</i>		
Balance at beginning of reporting year	3,418	3,423
Transfer from reserve	3,664	(5)
Balance at end of the reporting year	7,082	3,418
Unspent grant funds are recognised as revenue under AASB 1058: Income for Not-for-profit entities as Council generally has no incomplete specific performance obligation and has therefore earned the revenue. These funds are recorded in the unspent grants reserve and are shown within equity. Grants with an outstanding specific performance obligation are treated as a liability.		
Total reserves	52,814	26,472
Note 12: Assets Subject to Restrictions		
The uses of the following assets are restricted, wholly, or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to council, or for which the revenues were originally obtained.		
	Notes	
Cash and Financial Assets		
Unexpended amounts received in relation to funded programs	11	7,082 3,418
<i>The following liabilities, included in note 9, may be discharged from restricted assets in the first instance.</i>		
Payables	9	919 1,703
Provisions	10	1,202 1,544
		2,121 3,247
Note 13: Reconciliation to Statement of Cash Flows		
For the purposes of the Cash Flow Statement, cash and cash equivalents includes cash on hand and at call deposits with other financial institutions. Term deposits with a maturity period of 89 days or less are also included. Cash at the end of the financial year is shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:		
(a) Reconciliation of cash		
Cash on hand and at bank	9,417	9,292
Short term deposits	3,161	3,137
Balance as per Statement of Cash Flows	12,578	12,429

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$'000	2022 \$'000
Note 13: Reconciliation to Statement of Cash Flows (continued)		
(b) Reconciliation of Cash Flow from Operating Activities with Current Year (Deficit)/Surplus		
Current year (deficit)/surplus	(475)	5,858
<i>Non-cash flows:</i>		
Gain/(loss) from disposal of property, plant and equipment	-	(88)
Depreciation and amortisation	2,724	2,869
Grants for capital acquisitions treated as Investing Activity	(781)	(4,839)
<i>Changes in assets and liabilities:</i>		
(Increase) / Decrease in assets:		
Trade and other receivables	588	(1,336)
Inventories	(48)	(15)
Increase/(decrease) in liabilities:		
Trade and other payables	(808)	307
Employee provisions	(342)	(252)
Net cash from operating activities	858	2,504
(c) Financing arrangements		
Unrestricted access was available at balance date to the following lines of credit:		
Corporate credit cards	50	50

Note 14: Financial Risk Management

Accounting policies - recognised financial instruments

Bank, deposits at call, short term deposits

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned.

Terms and conditions: Deposits are returning a fixed interest rate of 1.25% (2022: 0.01% and 0.05%). Short term deposits have an average maturity of 30 days and average interest rates of 1.25% (2022: 30 days, 0.05%).

Carrying amount: approximates fair value due to the short term maturity.

Receivables - rates and associated charges

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions: Secured over the subject land, arrears attract interest of 10% (2022: 10%). Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within Council's boundaries in the State.

Carrying amount: approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within Council's boundaries.

Carrying amount: approximates fair value (after deduction of any allowance).

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 14: Financial Risk Management (continued)

Receivables - other levels of government

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by departments and agencies of state and commonwealth governments.

Carrying amount: approximates fair value.

Receivables - retirement home

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

Carrying amount: approximates fair value (after deduction of any allowance).

Liabilities - creditors and accruals

Accounting policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to Council.

Terms and conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

(a) Accounting Classification

Council's financial instruments consist mainly of deposits with banks, short term investments, trade and other receivables, trade and other payables and lease liabilities.

The following table shows the allocation of carrying amounts for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

		Held-to-Maturity	Other financial assets	Other financial liabilities
		\$'000	\$'000	\$'000
30 June 2023				
Financial assets measured at amortised cost:	Note			
Cash and cash equivalents	5	-	12,578	-
Trade and other receivables	6	-	2,333	-
Financial liabilities measured at amortised cost:				
Trade and other payables	9a	-	-	919
Total financial liabilities		-	14,911	919

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 14: Financial Risk Management (continued)

		Held-to- Maturity	Other financial assets	Other financial liabilities
		\$'000	\$'000	\$'000
30 June 2022				
Financial assets measured at amortised cost:	Note			
Cash and cash equivalents	5	-	12,429	-
Trade and other receivables	6	-	2,921	-
Financial liabilities measured at amortised cost:				
Trade and other payables	9a	-	-	1,703
Total financial liabilities		-	15,350	1,703

Fair values

Unless otherwise stated, all carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of Council.

Council does not have any derivative instruments as at 30 June 2023 (2022: \$Nil).

(b) Financial Risk Management

Council has exposure to the following risks arising from financial instruments:

- i. Credit risk;
- ii. Liquidity risk; and
- iii. Market risk

Risk management framework

Council has overall responsibility for the establishment and oversight of Council's risk management framework. Council's risk management policies are established to identify and analyse the risks faced by Council, to set appropriate risk limits and controls and to monitor risks and adherence to limits.

(i) Credit risk

Credit risk is the risk of financial loss to Council if a counterparty to a financial instrument fails to meet its contractual obligations and arises principally from Council's receivables from rate payers.

Council's maximum exposure to credit risk at reporting date in relation to each class of recognised financial assets is the carrying amount of those assets as disclosed in the Statement of Financial Position and the accompanying notes to the financial statements.

Council's main concentration of credit risk is with Westpac and ANZ Banks as Council's bank accounts are held with these banking institutions.

The maximum credit risk on the financial assets of Council is the carrying amount of trade and other receivables net of any allowances for doubtful debts. Council believes that it does not have any significant credit risk exposure to any other counter party or group of counter parties as Council actively manages credit risk by following up outstanding debtors.

There are no material amounts of collateral held as security as at 30 June 2023 (2022: \$Nil).

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 14: Financial Risk Management (continued)

(ii) Liquidity risk

Liquidity risk is the risk that Council will not be able to meet its obligations as and when they fall due. Council manages its liquidity risk by monitoring actual expenditure to ensure it is maintaining sufficient cash reserves.

(iii) Market risk

Market risk is the risk that changes in market prices - such as foreign exchange rates, interest rates and equity prices will affect Council's income or the values of its holdings of financial instruments.

Council does not have any exposure in relation to changes in foreign exchange rates and equity prices. Council is however, exposed to interest rate risk in relation to cash and cash equivalents and short term investments (term deposits). Council partly manages this by entering into fixed-rate instruments.

Exposure to interest rate risk

The interest rate profile of Council's interest-bearing financial instruments is as follows:

	Note	2023 \$'000	2022 \$'000
Fixed rate instruments (held-to-maturity investments)	5	3,161	3,137
Variable rate instruments (cash and cash equivalents, excluding cash on hand)	5	9,417	9,292
		<u>12,578</u>	<u>12,429</u>

Fair value sensitivity analysis for fixed-rate instruments

Council does not account for any fixed-rate financial asset or financial liabilities at fair value through profit or loss. Therefore, a change in interest rates as the reporting date would not affect profit or loss.

Cash flow sensitivity analysis for variable-rate instruments

A reasonably possible change in 100 basis points in interest rates at the reporting date would have increased (decreased) profit or loss by the amounts shown below. The analysis assumes that all other variables remain constant.

	100bp Increase	100bp Decrease
30 June 2023		
Variable rate instruments	94	(94)
30 June 2022		
Variable rate instruments	93	(93)

Note 15: Financial Indicators

These Financial Indicators have been calculated in accordance with information paper 9 -Local Government Financial Indicators prepared as part of the Local Government Association Financial Sustainability Program.

	2023	2022
(a) Operating Surplus Ratio	-5%	3%
<u>Operating Surplus</u>		
Total Operating Revenue		

This ratio expresses the operating surplus as a percentage of total operating revenue.

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
Note 15: Financial Indicators (continued)		
(b) Current ratio	3.89%	3.77%
<u>Current assets - externally restricted assets</u>		
Current liabilities		
(c) Rate coverage percentage	16.55%	14.11%
<u>Rate revenues</u>		
Total revenues		
(d) Rates and annual charges outstanding percentage	63.98%	63.04%
<u>Rates and annual charges outstanding</u>		
Rates and annual charges collectible		

Note 16: Superannuation

Council contributes in respect of its employees to superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme.

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of 10.5% (2022: 10%) of ordinary time earnings in accordance with superannuation guarantee legislation. No further liability accrues to Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the fund.

The amount of the superannuation contributions made by Council during the year ended 30 June 2023 was \$1,083,088 (2022: \$1,205,000).

Note 17: Contingent Assets and Contingent Liabilities

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to a deductible "insurance excess", the amount of which varies according to the class of insurance.

Council has not identified any potential claims that may have existed at reporting date.

Council receives significant income from a number of grant funding providers. If grant monies are not expended in accordance with the funding agreements, there is a potential for funding to be withdrawn and a requirement that these funds be repaid to the relevant funding body.

Audited Financial Report

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 18: Events After the Reporting Period

On 17 October 2023 an Official Manager was appointed by the Northern Territory Government to administer the operations of Barkly Regional Council.

Other than the above, no other matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect Council's operations, the results of those operations or Council's state of affairs in future financial years.

Note 19: Related Party Transactions

(a) Key Management Personnel

The key management personnel of Council include the Mayor, Councillors, the CEO and certain prescribed officers. The total compensation is:

	2023* \$'000	2022* \$'000
Key management personnel compensation	1,485	1,093

* Short term benefits provided to the CEOs in 2023 totalled \$269,597 (2022: \$224,569). There were no long term benefits.

Other Related Party Transactions

KMP and relatives of KMPs own retail businesses from which various supplies were purchased as required either for cash or on 30-day account. Purchases from these individual businesses are made in accordance with approved Council purchasing policy and the requirements of the *NT Local Government Act 2019*.

One close family member of KMP is employed by Council in accordance with the terms of the Award, and as recorded in the public register of salaries maintained in accordance with section 105 of the *NT Local Government Act 2019*.

Note 20: Road Transport Infrastructure

Road transport infrastructure assets were valued at 30 June 2023 by AssetVal Pty Ltd. Pursuant to advice from the Department of Community and Local Government Services, these assets have not been recorded in the financial statements of Council. Road Transport Infrastructure valuations have been reported for information purposes only.

Road transport infrastructure valuations are detailed below:

	Replacement cost \$	Fair Value \$
1. Roads	57,042,483	28,072,798
2. Culverts	979,489	502,818
3. Footpaths	2,426,531	1,479,805
4. Kerbs and gutters	10,564,319	5,184,282
5. Point Generic	519,000	126,732
6. LGANT managed roads	25,491,254	16,824,000
	<u>97,023,076</u>	<u>52,190,435</u>

An annual depreciation charge on road transport infrastructure totalling \$3,565,448 (2022: \$2,477,906) has not been recorded in the statement of profit or loss and other comprehensive income for the year ended 30 June 2023.

Audited Financial Report

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
ABN: 32 171 281 456

**OFFICIAL MANAGER'S CERTIFICATE
FOR THE YEAR ENDED 30 JUNE 2023**

I, Peter Holt, Official Manager of Barkly Regional Council (Council), certify that to the best of my knowledge, information and belief:

- a. the General Purpose Financial Report has been properly drawn up in accordance with applicable Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 2019* and the *Local Government (Accounting) Regulations 2021* so as to present fairly the financial position of Council as at 30 June 2022 and its financial performance for the year ended on that date;
- b. the General Purpose Financial Report is in accordance with the accounting and other records of Council; and
- c. there are reasonable grounds to believe that Council will be able to pay its debts as and when they become due and payable.



Peter Holt
Official Manager

Date: 13 November 2023

Audited Financial Report

INDEPENDENT AUDITOR'S REPORT

TO THE OFFICIAL MANAGER OF BARKLY REGIONAL COUNCIL

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Barkly Regional Council (Council), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of working capital, the statement of changes in equity, the statement of cash flows for the year then ended, the notes to the financial report including a summary of significant accounting policies and the Official Manager's certificate.

In our opinion, the financial report of Barkly Regional Council has been prepared in accordance with the *Local Government Act 2019* and the *Local Government (Accounting) Regulations 2021*, including:

- (i) giving a true and fair view of Council's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 2019* and the *Local Government (Accounting) Regulations 2021*.

Basis for Opinion

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

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

Basis of accounting and restriction on distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes the basis of accounting and the significant accounting policies. The financial report has been prepared to assist Council to meet the reporting requirement of the *Local Government Act, 2019* and the *Local Government (Accounting) Regulations 2021*. As a result, the financial report may not be suitable for another purpose.

Responsibilities of the Official Manager for the Financial Report

The Official Manager of Council is responsible for the preparation and fair presentation of the financial report in accordance with the Australian Accounting Standards, the *Local Government Act, 2019* and the *Local Government (Accounting) Regulations 2021* and for such internal control as the Administrator determines is necessary to enable the preparation and fair presentation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

The Official Manager is also responsible for overseeing Council's financial reporting process.

Audited Financial Report

INDEPENDENT AUDITOR'S REPORT

TO THE OFFICIAL MANAGER OF BARKLY REGIONAL COUNCIL

Report on the Audit of the Financial Report (continued)

Auditor's Responsibilities for the Audit of the Financial Report

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

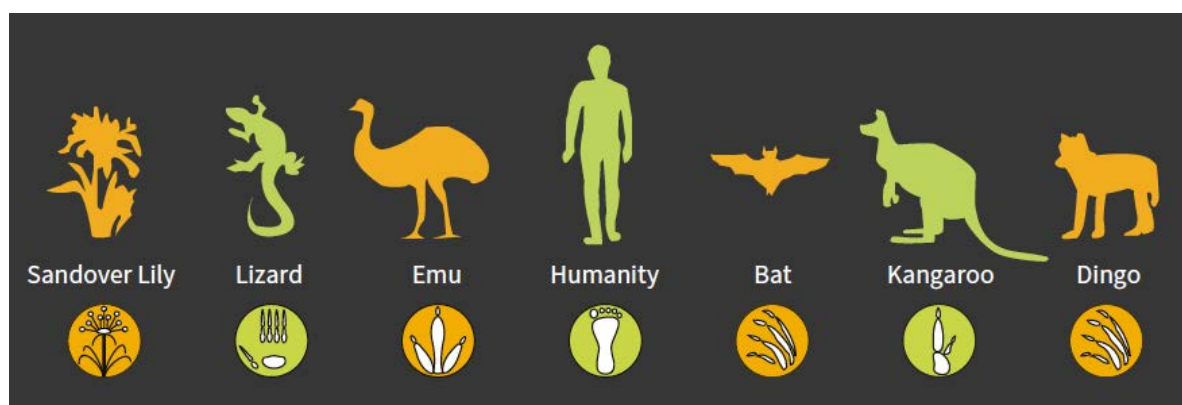
A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

This description forms part of our auditor's report.

LOWRYS AUDIT

Colin James, FCA
Registered Company Auditor

Darwin
Date: 13 November 2023



The Barkly Regional Council's logo was created by Barbara Whippy who incorporated logos from the previous smaller community councils.

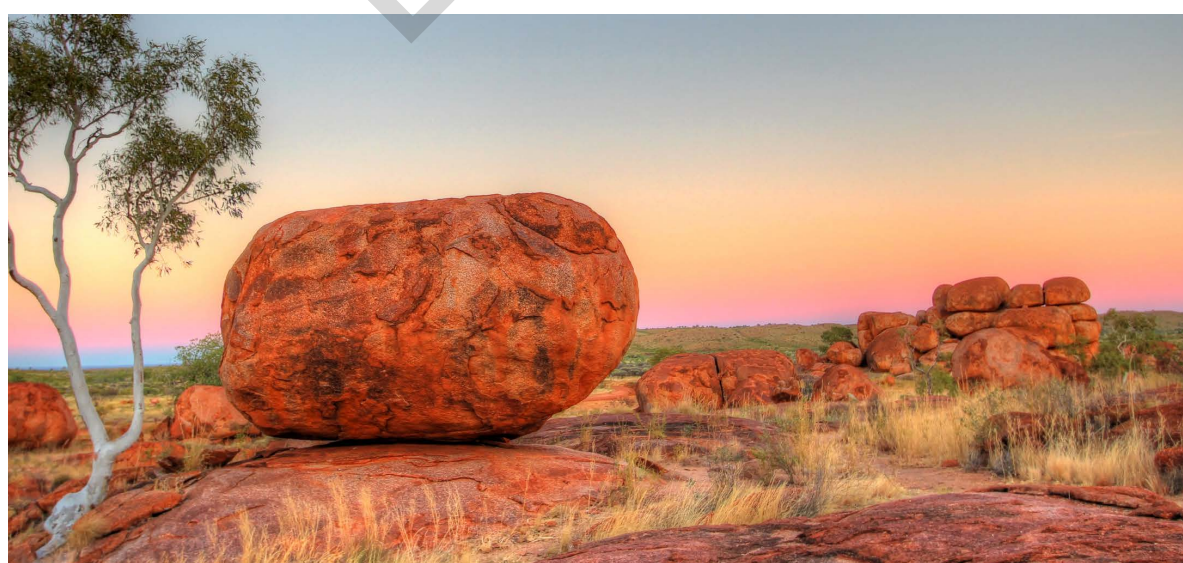
The base line for the logo is the "McDouall Ranges" north of Tennant Creek, named by John McDouall Stuart on in June, 1860. This was in honour of Colonel James McDouall, of the 2nd Life Guards, Logan and Wigtownshire.

Locally they are known as the Honeymoon Ranges so called by the newlyweds camping on their mining leases in the range during the 1930s gold rush.

Above, there is a row of symbols starting with the Sandover Lily which represents the Urupuntja or Utopia region, the Lizard which symbolises Nyinkka, a sacred symbol in Tennant Creek, and Emu which characterises

Elliott and the surrounding region. The footprint in the centre represents humanity – all of the people of the Barkly – with the Bat representing

Alpururulam, Kangaroo characterising Ampilatwatja and Dingo a sacred symbol for Ali Curung. The Tracks of the Barkly logo shows that Barkly Regional Council as represented by the Council laws are listening to the communities and to the people of this vast remote region, not only with their intellects but with their heart.





BARKLY REGIONAL COUNCIL



Tennant Creek Office

Location: 41 Peko Road
TENNANT CREEK, NT 0861
POSTAL: PO BOX 821,
TENNANT CREEK, NT 0861
Phone: 08 8962 0000
Email: reception@barkly.nt.gov.au

Ali Curung

Postal: Community Mail Bag 188
ALI CURUNG, NT 0872
Phone: 0407 606 339

Arlparra

Postal: PMB 127,
via ALICE SPRINGS, NT 0872
Phone: 0459 957 938

Elliott

Postal: C/O Post Office,
ELLIOTT, NT 0862
Phone: 0459 398 145

Wutunugurra

Postal: PMG 148
via Alice Springs NT 0872
Phone 0408 227 939

Alpurrurulam

Postal: PMB 23,
via MT ISA, QLD 4825
Phone: 0429 189 443

Ampilatwatja

Postal: PMB 68,
via ALICE SPRINGS, NT
Phone: 0428 483 162

[Website: www.barkly.nt.gov.au](http://www.barkly.nt.gov.au)



**BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
ABN: 32 171 281 456**

GENERAL PURPOSE FINANCIAL REPORT

For the Year Ended 30 June 2023

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
ABN: 32 171 281 456
GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

TABLE OF CONTENTS

General Purpose Financial Statements	
Statement of Profit or Loss and Other Comprehensive Income	1
Statement of Financial Position	2
Statement of Changes in Equity	3
Statement of Cash Flows	4
Notes to and Forming Part of the Financial Statements	5
Official Manager's Certificate	32
Independent Auditor's Report	33

Draft

BARKLY REGIONAL COUNCIL**(OFFICIAL MANAGER APPOINTED)**

ABN: 32 171 281 456

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$'000	2022 \$'000
Revenue			
Rates and annual charges	3A	4,408	3,902
Statutory charges	3B	5	9
User charges and fees	3C	988	1,156
Investment income	3D	37	13
Reimbursements	3E	413	585
Other revenue	3F	1,656	753
Grants, subsidies and contributions	3G	19,126	21,237
Total revenue		26,633	27,655
Expenses			
Employee benefits expense	4A	13,671	15,072
Materials, contracts and other expenses	4B	9,048	8,702
Depreciation and amortisation	4C	2,724	2,869
Finance costs	4D	10	13
Other expenses		2,436	68
Total expenses		27,889	26,724
Net operating (deficit)/surplus for the year		(1,256)	931
Asset disposal & fair value adjustments	3H	-	88
Amounts received specifically for new or upgraded assets	3G	781	4,839
		781	4,927
Net (deficit)/surplus for the year		(475)	5,858
Other Comprehensive income			
Gain on revaluation of property, plant and equipment		22,678	-
Transfer to unexpended grants reserve		(3,664)	-
Total comprehensive income/(loss) for the year		18,539	5,858

The accompanying notes form part of these financial statements.

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
 ABN: 32 171 281 456
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Note	2023 \$'000	2022 \$'000
ASSETS			
Current assets			
Cash and cash equivalents	5	12,578	12,429
Trade and other receivables	6	2,333	2,921
Inventories	7	80	32
Total current assets		<u>14,991</u>	<u>15,382</u>
Non-current assets			
Infrastructure, property, plant and equipment	8	<u>62,296</u>	<u>40,852</u>
Total non-current assets		<u>62,296</u>	<u>40,852</u>
Total assets		<u>77,287</u>	<u>56,234</u>
LIABILITIES			
Current liabilities			
Trade and other payables	9	1,241	2,049
Provisions	10	794	1,127
Total current liabilities		<u>2,035</u>	<u>3,176</u>
Non-current liabilities			
Provisions	10	<u>408</u>	<u>417</u>
Total non-current liabilities		<u>408</u>	<u>417</u>
Total liabilities		<u>2,443</u>	<u>3,593</u>
Net Assets		<u>74,844</u>	<u>52,641</u>
EQUITY			
Accumulated surplus		22,030	26,169
Reserves	11	52,814	26,472
Total Council equity		<u>74,844</u>	<u>52,641</u>

The accompanying notes form part of these financial statements.

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
 ABN: 32 171 281 456
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	Accumulated Surplus	Asset Revaluation Reserve	Unexpended Grants Reserve	Total Equity
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2021	20,311	23,054	3,423	46,788
Surplus for the year	5,858	-	-	5,858
Other comprehensive loss for the year:				
Transfer to unexpended grants reserve	-	-	(5)	(5)
Closing Balance at 30 June 2022	26,169	23,054	3,418	52,641
Balance at 1 July 2022	26,169	23,054	3,418	52,641
Deficit for the year	(475)	-	-	(475)
Other comprehensive loss for the year:				
Transfer to asset revaluation reserve	-	22,678	-	22,678
Transfer to unexpended grants reserve	(3,664)	-	3,664	-
Closing Balance at 30 June 2023	22,030	45,732	7,082	74,844

1 part of these financial statements.

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
 ABN: 32 171 281 456
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$'000	2022 \$'000
Cash flows from operating activities			
<i>Receipts:</i>			
Rates, fees and user charges		5,401	3,731
Investments		37	13
Grants and contributions received for operating purposes		19,126	21,237
Reimbursements		413	585
Other revenues		2,244	753
<i>Payments:</i>			
Employee costs		(14,013)	(15,324)
Materials, contracts and other expenses		(12,350)	(8,491)
Net cash flows from operating activities	13	858	2,504
Cash flows used in investing activities			
<i>Receipts:</i>			
Amounts received specifically for new or upgraded assets		781	4,839
Proceeds from sale of property, plant and equipment		-	134
<i>Payments:</i>			
Acquisition of property, plant and equipment		(1,490)	(5,620)
Net cash flows used in investing activities		(709)	(647)
Net increase in cash and cash equivalents		149	1,857
Cash and cash equivalents at the beginning of the year		12,429	10,572
Cash and cash equivalents at the end of the year	5	12,578	12,429

The accompanying notes form part of these financial statements.

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	Page Number
Note 1: Summary of Significant Accounting Policies	6
Note 2: Functions	14
Note 3: Revenue and Other Income	16
Note 4: Expenses	18
Note 5: Cash and Cash Equivalents	18
Note 6: Trade and Other Receivables	19
Note 7: Inventories	19
Note 8: Property, Plant and Equipment	20
Note 9: Trade and Other Payables	24
Note 10: Provisions	24
Note 11: Reserves	24
Note 12: Assets Subject to Restrictions	25
Note 13: Reconciliation to Statement of Cash Flows	25
Note 14: Financial Risk Management	26
Note 15: Financial Indicators	29
Note 16: Superannuation	30
Note 17: Contingent Assets and Contingent Liabilities	30
Note 18: Events After the Reporting Period	31
Note 19: Related Party Transactions	31
Note 20: Road Transport Infrastructure	31

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Introduction

Barkly Regional Council (Council) is incorporated under the *NT Local Government Act 2019* and has its principal place of business at 41 Peko road, Tennant Creek, Northern Territory, Australia. These financial statements include Council's direct operations and all other operations through which Council controls the resources to carry on its functions.

A summary of Council's functions along with their contribution to the operating result is set out in note 2A. In the process of reporting on the local government as a single entity, all transactions and balances between those activities (for example, loans and transfers between activities) have been eliminated.

Trust monies and properties held by Council but subject to the control of other persons have been excluded from these reports. A separate statement of moneys held in the trust fund is available for inspection at the Council office by any person free of charge.

Note 1: Summary of Significant Accounting Policies

Statement of Compliance

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards and Interpretations, the requirements of the *Northern Territory of Australia Local Government Act 2019*, the *Local Government (Accounting) Regulations, 2021* and other authoritative pronouncements of the Australian Accounting Standards Board.

Basis of Preparation

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation and disclosure has been made of any material changes to comparatives.

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

Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

Accounting Policies

(a) New, Revised or Amending Accounting Standards and Interpretations Adopted

Council has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are mandatory for the current reporting period. Any new, revised or amending Accounting Standards and Interpretations that are not yet mandatory have not been early adopted.

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies (continued)

(b) Revenue

Council recognises revenue under AASB 1058 Income of not-for-profit entities (AASB 1058) or AASB 15 Revenue from contracts with customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when Council enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable Council to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable Council to acquire or construct a recognisable non-financial asset that is to be controlled by Council. In this case, Council recognises the excess as a liability that is recognised over time in profit and loss when (or as) Council satisfies its obligations under the transfer.

Essential services contracts

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

(c) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Council did not have an overdraft during the year.

(d) Trade and Other Receivables

Trade and other receivables include amounts receivable in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Receivables for rates and annual charges are secured over the subject land and bear interest at rates determined in accordance with the *Local Government Act 2019*. Other receivables are generally unsecured and do not bear interest.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of note 14.

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (continued)

(e) Infrastructure, Property, Plant and Equipment

Land under roads

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

Land under roads acquired after 1 July 2008 is initially recognised at cost. Land under roads acquired after 1 July 2008 will be brought to account at fair value at the date of the independent valuation.

Initial recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The costs of non-current assets constructed by Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

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

Materiality

Assets with an economic life of more than one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is held to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in note 8. No capitalisation threshold is applied to the acquisition of land or interests in land.

Subsequent recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated based on such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and valuers are provided at note 8.

Depreciation of non-current assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are shown in note 8. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (continued)

(e) Infrastructure, Property, Plant and Equipment (continued)

Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets carried at fair value whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not assessed for impairment.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

(f) Trade and Other Payables

Goods and services

Trade payables are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Trade payables are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

Payments received in advance and deposits

Amounts received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded.

(g) Employee Benefits

Salaries, wages and compensated absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on costs) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on costs) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

No accrual is made for personal leave as Council experience indicates that, on average, personal leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken personal leave.

Superannuation

Council makes employer superannuation contributions in respect of its employees to a number of complying superannuation funds in accordance with the Superannuation Choice Legislation. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in note 16.

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (continued)

(h) Leases

Council as lessee

At inception of a contract, Council assesses if the contract is, or contains, a lease. If there is a lease present, a lease asset and a corresponding lease liability is recognised by Council where Council is a lessee. However all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, Council uses the incremental borrowing rate.

The right-to-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the lease assets is at cost less accumulated depreciation and impairment losses.

Lease assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the lease asset reflects that Council anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

(i) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that Council commits itself to either purchase or sell the asset.

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit and loss' in which case transaction costs are recognised as expenses in profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost.

Amortised cost is calculated as the amount at which the financial asset or liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transactions costs and other premiums or discounts) over the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of income or expense in profit or loss.

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

(i) Financial Instruments (continued)

Impairment

A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a 'loss event') having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

With the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, Council recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

Derecognition

Financial assets are derecognised where the contractual right to receipt of cash flows expires or the asset is transferred to another party, whereby Council no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(j) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are included in the cash flow statement on a net 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.

(k) Income tax

No provision for income tax has been raised as Council believes that it is exempt under Sec 50-25 of the Income Tax Assessment Act 1997, being a local governing body.

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

(l) Provisions

Provisions are recognised when Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(m) Critical Accounting Estimates and Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events management believes to be reasonable under the circumstances.

Key estimates

Useful lives of property, plant and equipment

As described in Note 1(e), Council reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

Incremental borrowing rate

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. The rate is based on what Council estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the lease asset, with similar terms, security and economic environment.

Key judgements

Employee benefits

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As Council expects that most employees will use all of their annual leave entitlements in the same year in which they are earned or during the 12-month period that follows the directors believe that obligations for annual leave entitlements satisfy the definition of short-term employee benefits.

(n) Economic Dependency

The continued operation of Council is dependent on funding from the Commonwealth and Northern Territory Governments. At the date of this report, Council has no reason to believe the support will not continue.

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

(o) Fair Value of Assets and Liabilities

Council measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price Council would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market value may be made having regard to the characteristics of the specific asset or liability. The fair value of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Draft

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
 ABN: 32 171 281 456
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 2A: Functions

Revenues and expenses have been attached to the following functions. Council believes that it is not practical at this stage to reliably attribute the carrying amounts of fixed assets to the functions.

	General Public Services			Public Order and Safety			Economic Affairs			Environmental Protection		
	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000
Operating Revenue												
Rates and annual charges	5,221	4,408	3,902	-	-	-	-	-	-	-	-	-
Statutory and user charges	490	138	162	18	5	6	-	-	-	569	160	188
Grants	12,068	10,578	13,358	3,177	2,580	3,517	1,277	1,037	1,414	-	-	-
Investment income	11	37	13	-	-	-	-	-	-	-	-	-
Reimbursements and other revenues	141	929	640	-	1	1	-	-	-	-	1	1
Total income	17,931	16,090	18,075	3,195	2,586	3,524	1,277	1,037	1,414	569	161	189
Expenditure												
Employee costs	4,838	4,250	4,686	1,980	1,740	1,918	1,210	1,063	1,172	-	-	-
Materials, contracts and other expenses	3,573	4,201	3,208	647	761	581	-	-	-	339	398	304
Depreciation	2,024	2,169	2,284	-	-	-	-	-	-	-	-	-
Finance charges	56	10	13	-	-	-	-	-	-	-	-	-
Total expenditure	10,491	10,630	10,191	2,627	2,501	2,499	1,210	1,063	1,172	339	398	304
Net surplus/(deficit)	7,440	5,460	7,884	568	85	1,025	67	(26)	242	230	(237)	(115)

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
 ABN: 32 171 281 456
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 2A: **Functions (continued)**

Revenues and expenses have been attached to the following functions. Council believes that it is not practical at this stage to reliably attribute the carrying amounts of fixed assets to the functions.

	Housing and Community Amenities			Recreation, Culture and Religion			Social Protection			Total		
	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000
Operating Revenue												
Rates and annual charges	-	-	-	-	-	-	-	-	-	5,221	4,408	3,902
Statutory and user charges	566	159	187	242	68	80	1,640	462	542	3,526	993	1,165
Grants	382	310	423	2,932	2,380	3,245	3,723	3,022	4,120	23,558	19,907	26,076
Investment income	-	-	-	-	-	-	-	-	-	11	37	13
Reimbursements and other revenues	167	1,095	755	3	20	14	3	22	15	315	2,069	1,426
Total income	1,115	1,564	1,365	3,177	2,468	3,339	5,366	3,506	4,677	32,631	27,414	32,582
Expenditure												
Employee costs	3,630	3,189	3,516	1,738	1,527	1,683	2,166	1,903	2,098	15,562	13,671	15,072
Materials, contracts and other expenses	2,275	2,674	2,042	1,021	1,201	917	1,914	2,250	1,718	9,769	11,484	8,770
Depreciation	519	555	585	-	-	-	-	-	-	2,543	2,724	2,869
Finance charges	-	-	-	-	-	-	-	-	-	56	10	13
Total expenditure	6,424	6,418	6,143	2,759	2,728	2,600	4,080	4,153	3,816	27,930	27,889	26,724
Net surplus/(deficit)	(5,309)	(4,854)	(4,778)	418	(260)	739	1,286	(647)	861	4,701	(475)	5,858

BARKLY REGIONAL COUNCIL**(OFFICIAL MANAGER APPOINTED)**

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****Note 2B: Components of Functions**

The activities relating to Council functions reported in Note 2A are as follows:

General Public Services

Administrative, legal and executive affairs, financial and fiscal affairs and general services.

Public Order and Safety

Animal management, environmental health and night patrol.

Economic Affairs

Employment creation programs, regional development, support to local businesses, tourism and other economic development.

Environmental Protection

Cemetaries, waste management, domestic waste, green waste, recycling, waste disposal facility, other waste management and other environment.

Housing and Community Amenities

Community services, council buildings, essential services, infrastructure services, municipal services, parks and gardens, roads, stormwater and drainage, street cleaning, street lighting, streetscaping and visitor accomodation.

Recreation, Culture and Religion

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

Social Protection

Community and aged care services, NDIS services, safe-house services.

		2023 \$'000	2022 \$'000
Note 3:	Revenue and Other Income		
Note 3A	Rates and Annual Charges		
	General rate income base	3,270	2,864
	Less discretionary rebates, remissions and write offs	-	(2)
		3,270	2,862
	Domestic waste charge income base	1,138	1,040
	Total user charges and fees	4,408	3,902
Note 3B	Statutory Charges		
	Animal registration fees and fines	1	5
	Other licences, fees and fines	4	4
	Total statutory charges	5	9
Note 3C	User Charges and Fees		
	Cemetery fees	11	16
	Client contributions - aged care	211	251
	Hall and equipment hire	24	43
	NDIS services	119	177
	Rental and staff accomodation	259	424
	Sales - fuel	-	1
	Sales - refuse facilities	282	162
	Sales - swimming pool	82	64
	Sales - general	-	18
	Total user charges and fees	988	1,156

BARKLY REGIONAL COUNCIL**(OFFICIAL MANAGER APPOINTED)**

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$'000	2022 \$'000
Note 3: Revenue and Other Income (continued)		
Note 3D Investment Income		
Australian bank interest	37	13
Note 3E Reimbursements		
Essential services	302	509
Private works	74	46
Training	15	15
Other	22	15
Total reimbursements	413	585
Note 3F Other revenue		
Insurance and other recoupments - infrastructure, property plant and equipment	-	307
Agency income - Australia Post	18	11
Agency income - Centrelink	441	421
Donations and contributions	-	1
Sundry	1,197	13
Total other revenue	1,656	753
Note 3G Grants, Subsidies and Contributions		
Amounts received specifically for new or upgraded assets	781	4,839
<i>Other grants, subsidies and contributions</i>		
Untied - financial assistance grant	7,512	7,373
Aged, home and community care	2,654	2,354
Community safety	2,419	2,419
Community living area and town camps	491	620
Library and communications	185	169
Regional deal	619	2,806
Wages subsidies	2,172	2,164
Youth, sport and recreation	1,964	2,138
Other	1,114	1,194
Grant funding surplus returned	(4)	-
	19,126	21,237
Total revenue from grants, subsidies and contributions	19,907	26,076
Sources of grants		
Commonwealth Government	8,190	14,441
NT Government	11,269	11,635
Other	448	-
	19,907	26,076
The functions to which these grants relate are shown in Note 2.		
Note 3H Asset Disposals and Fair Value Adjustments		
<i>Infrastructure, Property, Plant and Equipment</i>		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	-	134
Written down value	-	46
Gain/(loss) on disposal or revaluation of assets	-	88

BARKLY REGIONAL COUNCIL**(OFFICIAL MANAGER APPOINTED)**

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$'000	2022 \$'000
Note 4: Expenses			
Note 4A Employee Benefits Expense			
Salaries and wages		9,889	11,139
Leave and other entitlements		1,483	1,778
Superannuation contributions	16	1,083	1,205
Workers compensation insurance		591	445
Other		625	505
Total employee benefits expense		13,671	15,072
Total number of full time equivalent employees at the end of the reporting period		245	154
Note 4B Materials, Contracts and Other Expenses			
Audit fees - audit		23	36
Elected members' expenses		399	406
Lease expenses - short term		723	810
Prescribed expenses		1,145	1,252
<i>Other materials, contracts and expenses</i>			
Contractors		406	241
Communication		377	474
Plant and motor vehicle repairs and running costs		898	853
Repairs and maintenance		554	608
Legal fees		30	10
Materials - other		721	1,419
Minor equipment		433	717
Insurance		575	624
Professional services		1,098	515
Groceries		467	395
Utilities		1,379	946
Annual software license fees		725	444
Grants returned		4	90
Sundry		236	114
		7,903	7,450
Total materials, contracts and other expenses		9,048	8,702
Note 4C Depreciation and amortisation			
<i>Depreciation</i>			
Buildings - structures and site improvements		1,416	1,584
Infrastructure		461	417
Plant and equipment		847	868
Total depreciation and amortisation	8	2,724	2,869
Note 4D Finance cost			
Bank charges		10	13
Note 5: Cash and Cash Equivalents			
Cash on hand and at bank		9,417	9,292
Deposits at call		3,161	3,137
Total cash and cash equivalents		12,578	12,429

BARKLY REGIONAL COUNCIL**(OFFICIAL MANAGER APPOINTED)**

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$'000	2022 \$'000
Note 6: Trade and Other Receivables		
Rates - general and other	1,689	928
Accrued revenues	-	27
Trade receivables - general	564	231
Other levels of government	-	71
Prepayments	-	58
Other receivables	79	1,595
Aged care facility deposits	1	32
	<u>2,333</u>	<u>2,942</u>
Provision for impairment	-	(21)
Total current trade and other receivables	<u><u>2,333</u></u>	<u><u>2,921</u></u>

No collateral has been pledged for any of the current or non-current trade and other receivable balances.

(a) Impairment of receivables

Council applies the simplified approach to providing for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision for all accounts receivable.

Credit Risk

Council has no significant concentration of credit risk with respect to any single counterparty or group of counterparties. The class of assets described as 'trade and other receivables' is considered to be the main source of credit risk related to Council.

The following table details Council's trade and other receivables exposure to credit risk (prior to collateral and other credit enhancements) with ageing analysis and impairment provided thereon. Amounts are considered as

Movements in the allowance for expected credit losses are as follows:

Opening balance	21	21
Reduction in provision	(21)	-
Closing balance	<u>-</u>	<u>21</u>

Council does not hold any financial assets with terms that have been renegotiated, but which would otherwise be past due or impaired.

The other classes of receivables do not contain impaired assets.

Note 7: Inventories		
Stores and materials	<u>80</u>	<u>32</u>

BARKLY REGIONAL COUNCIL**(OFFICIAL MANAGER APPOINTED)**

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$'000	2022 \$'000
Note 8: Property, Plant and Equipment		
Land, at fair value	4,111	3,377
Land, at cost	-	29
	<u>4,111</u>	<u>3,406</u>
Buildings, structures and site improvements, at fair value	41,710	53,598
Buildings, at cost	-	3,317
Less: Accumulated depreciation	-	(43,586)
	<u>41,710</u>	<u>13,329</u>
Infrastructure, at fair value	4,486	6,166
Infrastructure, at cost	-	3,427
Less: Accumulated depreciation	-	(3,996)
	<u>4,486</u>	<u>5,597</u>
Plant and equipment, at fair value	11,989	5,850
Plant and equipment, at cost	-	5,336
Less: Accumulated depreciation	-	(7,059)
	<u>11,989</u>	<u>4,127</u>
Capital work in progress	-	14,393
Total property, plant and equipment	<u>62,296</u>	<u>40,852</u>
Total property, plant and equipment, at fair value	62,296	95,493
Total accumulated depreciation	-	(54,641)
Total property, plant and equipment	<u>62,296</u>	<u>40,852</u>

Asset Revaluations

Property, plant and equipment was independently valued at 30 June 2023 by AssetVal Pty Ltd.

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 8: Property, Plant and Equipment (continued)

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land \$'000	Buildings, structures and site improvements \$'000	Infrastructure \$'000	Plant and equipment \$'000	Capital work in progress \$'000	Total \$'000
Balance at 1 July 2022	3,406	13,329	5,597	4,127	14,393	40,852
Additions, at cost	-	1,177	-	313	-	1,490
Depreciation	-	(1,416)	(461)	(847)	-	(2,724)
Revaluation	705	15,109	(734)	7,598	-	22,678
Reallocation	-	13,511	84	798	(14,393)	-
Carrying amount at 30 June 2023	4,111	41,710	4,486	11,989	-	62,296

Valuation of assets

General valuation principals

Accounting procedure:

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with AASB 13 *Fair value measurements*: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, fair value is taken to be the current replacement cost.

Highest and best use:

For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some, or all the existing buildings and structures affixed to the land.

Much of the land under Council's care and control is crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use". The reason for the current use of a large proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

For buildings and other structures on and in the land, including infrastructure, "highest and best use" is determined in accordance with the land on and in which they are situated.

Fair value hierarchy level 2 valuations:

Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

BARKLY REGIONAL COUNCIL**(OFFICIAL MANAGER APPOINTED)**

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****Note 8: Property, Plant and Equipment (continued)****Fair value hierarchy level 3 valuations of land:**

Valuations of crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and/or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets:

There is no known market for these assets, and they are valued at depreciated current replacement cost. This method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Capitalisation thresholds

Capitalisation thresholds used by Council for all assets is \$5,000. No capitalisation threshold is applied to the acquisition of land or interests in land.

Estimated useful lives:

Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, furniture and equipment	
Office furniture and equipment	5 years
Light vehicles	3 to 7 years
Heavy vehicles	8 to 12 years
Other plant and equipment	5 years
Building and other structures	
Buildings - masonry	40 years
Buildings - other construction	15 to 40 years
Infrastructure	
Pool and waterpark infrastructure	15 to 30 years
Telecommunications infrastructure	5 to 7 years
Water pumping and bore infrastructure	5 years

BARKLY REGIONAL COUNCIL

(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 8: Property, Plant and Equipment (continued)

Transition to AASB 13

The requirements of AASB 13 *Fair value measurement* has been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

Land under roads

Council is of the opinion that it is not possible to attribute a value sufficiently reliable to qualify for recognition, and therefore land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

Land and land improvements

Freehold land was valued at 30 June 2023 at fair value by AssetVal Pty Ltd.

Buildings and other structures

Buildings and other structures was valued at fair value at 30 June 2023 by AssetVal Pty Ltd.

Road transport infrastructure

Road transport infrastructure was valued at both replacement cost and fair value at 30 June 2023 by AssetVal Pty Ltd. Pursuant to advice from the Department of Community and Local Government Services these assets have not been recorded in the financial statements of Council. Road Transport Infrastructure valuations have been reported at note 20 for information purposes only.

Other Infrastructure

Other infrastructure was valued at 30 June 2023 at fair value by AssetVal Pty Ltd.

Plant and equipment

Plant and equipment was valued at 30 June 2023 at fair value by AssetVal Pty Ltd.

All other assets

These assets are recognised on the cost basis. Library books and other lending materials are capitalised in bulk and written out when fully depreciated.

BARKLY REGIONAL COUNCIL**(OFFICIAL MANAGER APPOINTED)**

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$'000	2022 \$'000
Note 9: Trade and Other Payables		
Trade and other payables	338	1,474
Accrued expenses	647	229
Payments received in advance	256	346
Total trade and other payables	1,241	2,049
Settlement of trade creditors is generally net 30 days.		
a. Financial liabilities at amortised cost classified as trade and other payables		
Trade and other payables:		
- total current	1,241	2,049
- total non-current	-	-
	1,241	2,049
Less payments received in advance	(256)	(346)
Less GST payable	(66)	-
Financial liabilities as trade and other payables	919	1,703
No interest is payable on outstanding payables.		
Note 10: Provisions		
<i>Current</i>		
Employee benefits - annual leave entitlements	643	1,127
Employee benefits - long service leave entitlements	151	-
Total current provisions	794	1,127
<i>Non-Current</i>		
Employee benefits - long service leave entitlements	408	417
Total provisions	1,202	1,544
Note 11: Reserves		
Movement in reserves		
<i>Asset revaluation reserves</i>		
<i>Land</i>		
Balance at beginning of reporting year	3,010	3,010
Revaluation of buildings and improvements	705	-
Balance at end of the reporting year	3,715	3,010
<i>Buildings and infrastructure</i>		
Balance at beginning of reporting year	19,104	19,104
Revaluation of buildings and improvements	14,375	-
Balance at end of the reporting year	33,479	19,104
<i>Plant and equipment</i>		
Balance at beginning of reporting year	940	940
Revaluation of buildings and improvements	7,598	-
Balance at end of the reporting year	8,538	940
Total asset revaluation reserves	45,732	23,054

The asset revaluation reserves are used to record increments and decrements arising from changes in fair value of non-current assets (less any subsequent impairment losses, where applicable).

BARKLY REGIONAL COUNCIL**(OFFICIAL MANAGER APPOINTED)**

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$'000	2022 \$'000
Note 11: Reserves (continued)		
<i>Unexpended grants reserve</i>		
Balance at beginning of reporting year	3,418	3,423
Transfer from reserve	3,664	(5)
Balance at end of the reporting year	7,082	3,418
Unspent grant funds are recognised as revenue under AASB 1058: Income for Not-for-profit entities as Council generally has no incomplete specific performance obligation and has therefore earned the revenue. These funds are recorded in the unspent grants reserve and are shown within equity. Grants with an outstanding specific performance obligation are treated as a liability.		
Total reserves	<u>52,814</u>	<u>26,472</u>
Note 12: Assets Subject to Restrictions		
The uses of the following assets are restricted, wholly, or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to council, or for which the revenues were originally obtained.		
Cash and Financial Assets	Notes	
Unexpended amounts received in relation to funded programs	11	7,082 3,418
The following liabilities, included in note 9, may be discharged from restricted assets in the first instance.		
Payables	9	919 1,703
Provisions	10	1,202 1,544
		<u>2,121 3,247</u>
Note 13: Reconciliation to Statement of Cash Flows		
For the purposes of the Cash Flow Statement, cash and cash equivalents includes cash on hand and at call deposits with other financial institutions. Term deposits with a maturity period of 89 days or less are also included. Cash at the end of the financial year is shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:		
(a) Reconciliation of cash		
Cash on hand and at bank	9,417	9,292
Short term deposits	3,161	3,137
Balance as per Statement of Cash Flows	12,578	12,429

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$'000	2022 \$'000
Note 13: Reconciliation to Statement of Cash Flows (continued)		
(b) Reconciliation of Cash Flow from Operating Activities with Current Year (Deficit)/Surplus		
Current year (deficit)/surplus	(475)	5,858
<i>Non-cash flows:</i>		
Gain/(loss) from disposal of property, plant and equipment	-	(88)
Depreciation and amortisation	2,724	2,869
Grants for capital acquisitions treated as Investing Activity	(781)	(4,839)
<i>Changes in assets and liabilities:</i>		
(Increase) / Decrease in assets:		
Trade and other receivables	588	(1,336)
Inventories	(48)	(15)
Increase/(decrease) in liabilities:		
Trade and other payables	(808)	307
Employee provisions	(342)	(252)
Net cash from operating activities	858	2,504
(c) Financing arrangements		
Unrestricted access was available at balance date to the following lines of credit:		
Corporate credit cards	50	50

Note 14: Financial Risk Management

Accounting policies - recognised financial instruments

Bank, deposits at call, short term deposits

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned.

Terms and conditions: Deposits are returning a fixed interest rate of 1.25% (2022: 0.01% and 0.05%). Short term deposits have an average maturity of 30 days and average interest rates of 1.25% (2022: 30 days, 0.05%).

Carrying amount: approximates fair value due to the short term maturity.

Receivables - rates and associated charges

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions: Secured over the subject land, arrears attract interest of 10% (2022: 10%). Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within Council's boundaries in the State.

Carrying amount: approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within Council's boundaries.

Carrying amount: approximates fair value (after deduction of any allowance).

BARKLY REGIONAL COUNCIL**(OFFICIAL MANAGER APPOINTED)**

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****Note 14: Financial Risk Management (continued)***Receivables - other levels of government*

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by departments and agencies of state and commonwealth governments.

Carrying amount: approximates fair value.

Receivables - retirement home

Accounting policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

Carrying amount: approximates fair value (after deduction of any allowance).

Liabilities - creditors and accruals

Accounting policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to Council.

Terms and conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

(a) Accounting Classification

Council's financial instruments consist mainly of deposits with banks, short term investments, trade and other receivables, trade and other payables and lease liabilities.

The following table shows the allocation of carrying amounts for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

		Held-to-Maturity \$'000	Other financial assets \$'000	Other financial liabilities \$'000
30 June 2023				
Financial assets measured at amortised cost:	Note			
Cash and cash equivalents	5	-	12,578	-
Trade and other receivables	6	-	2,333	-
Financial liabilities measured at amortised cost:				
Trade and other payables	9a	-	-	919
Total financial liabilities		-	14,911	919

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 14: Financial Risk Management (continued)

		Held-to-Maturity	Other financial assets	Other financial liabilities
		\$'000	\$'000	\$'000
30 June 2022				
Financial assets measured at amortised cost:	Note			
Cash and cash equivalents	5	-	12,429	-
Trade and other receivables	6	-	2,921	-
Financial liabilities measured at amortised cost:				
Trade and other payables	9a	-	-	1,703
Total financial liabilities		-	15,350	1,703

Fair values

Unless otherwise stated, all carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of Council.

Council does not have any derivative instruments as at 30 June 2023 (2022: \$Nil).

(b) Financial Risk Management

Council has exposure to the following risks arising from financial instruments:

- i. Credit risk;
- ii. Liquidity risk; and
- iii. Market risk

Risk management framework

Council has overall responsibility for the establishment and oversight of Council's risk management framework. Council's risk management policies are established to identify and analyse the risks faced by Council, to set appropriate risk limits and controls and to monitor risks and adherence to limits.

(i) Credit risk

Credit risk is the risk of financial loss to Council if a counterparty to a financial instrument fails to meet its contractual obligations and arises principally from Council's receivables from rate payers.

Council's maximum exposure to credit risk at reporting date in relation to each class of recognised financial assets is the carrying amount of those assets as disclosed in the Statement of Financial Position and the accompanying notes to the financial statements.

Council's main concentration of credit risk is with Westpac and ANZ Banks as Council's bank accounts are held with these banking institutions.

The maximum credit risk on the financial assets of Council is the carrying amount of trade and other receivables net of any allowances for doubtful debts. Council believes that it does not have any significant credit risk exposure to any other counter party or group of counter parties as Council actively manages credit risk by following up outstanding debtors.

There are no material amounts of collateral held as security as at 30 June 2023 (2022: \$Nil).

BARKLY REGIONAL COUNCIL**(OFFICIAL MANAGER APPOINTED)**

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****Note 14: Financial Risk Management (continued)****(ii) Liquidity risk**

Liquidity risk is the risk that Council will not be able to meet its obligations as and when they fall due. Council manages its liquidity risk by monitoring actual expenditure to ensure it is maintaining sufficient cash reserves.

(iii) Market risk

Market risk is the risk that changes in market prices - such as foreign exchange rates, interest rates and equity prices will affect Council's income or the values of its holdings of financial instruments.

Council does not have any exposure in relation to changes in foreign exchange rates and equity prices. Council is however, exposed to interest rate risk in relation to cash and cash equivalents and short term investments (term deposits). Council partly manages this by entering into fixed-rate instruments.

Exposure to interest rate risk

The interest rate profile of Council's interest-bearing financial instruments is as follows:

	Note	2023 \$'000	2022 \$'000
Fixed rate instruments (held-to-maturity investments)	5	3,161	3,137
Variable rate instruments (cash and cash equivalents, excluding cash on hand)	5	9,417	9,292
		<u>12,578</u>	<u>12,429</u>

Fair value sensitivity analysis for fixed-rate instruments

Council does not account for any fixed-rate financial asset or financial liabilities at fair value through profit or loss. Therefore, a change in interest rates as the reporting date would not affect profit or loss.

Cash flow sensitivity analysis for variable-rate instruments

A reasonably possible change in 100 basis points in interest rates at the reporting date would have increased (decreased) profit or loss by the amounts shown below. The analysis assumes that all other variables remain constant.

	100bp Increase	100bp Decrease
30 June 2023		
Variable rate instruments	94	(94)
30 June 2022		
Variable rate instruments	93	(93)

Note 15: Financial Indicators

These Financial Indicators have been calculated in accordance with information paper 9 -Local Government Financial Indicators prepared as part of the Local Government Association Financial Sustainability Program.

	2023	2022
(a) Operating Surplus Ratio	-5%	3%
<u>Operating Surplus</u>		
Total Operating Revenue		

This ratio expresses the operating surplus as a percentage of total operating revenue.

BARKLY REGIONAL COUNCIL**(OFFICIAL MANAGER APPOINTED)**

ABN: 32 171 281 456

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
Note 15: Financial Indicators (continued)		
(b) Current ratio	3.89%	3.77%
<u>Current assets - externally restricted assets</u>		
Current liabilities		
(c) Rate coverage percentage	16.55%	14.11%
<u>Rate revenues</u>		
Total revenues		
(d) Rates and annual charges outstanding percentage	63.98%	63.04%
<u>Rates and annual charges outstanding</u>		
Rates and annual charges collectible		

Note 16: Superannuation

Council contributes in respect of its employees to superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme.

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of 10.5% (2022: 10%) of ordinary time earnings in accordance with superannuation guarantee legislation. No further liability accrues to Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the fund.

The amount of the superannuation contributions made by Council during the year ended 30 June 2023 was \$1,083,088 (2022: \$1,205,000).

Note 17: Contingent Assets and Contingent Liabilities

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to a deductible "insurance excess", the amount of which varies according to the class of insurance.

Council has not identified any potential claims that may have existed at reporting date.

Council receives significant income from a number of grant funding providers. If grant monies are not expended in accordance with the funding agreements, there is a potential for funding to be withdrawn and a requirement that these funds be repaid to the relevant funding body.

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)

ABN: 32 171 281 456

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 18: Events After the Reporting Period

On 17 October 2023 an Official Manager was appointed by the Northern Territory Government to administer the operations of Barkly Regional Council.

Other than the above, no other matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect Council's operations, the results of those operations or Council's state of affairs in future financial years.

Note 19: Related Party Transactions

(a) Key Management Personnel

The key management personnel of Council include the Mayor, Councillors, the CEO and certain prescribed officers. The total compensation is:

	2023* \$'000	2022* \$'000
Key management personnel compensation	1,485	1,093

* Short term benefits provided to the CEOs in 2023 totalled \$269,597 (2022: \$224,569). There were no long term benefits.

Other Related Party Transactions

KMP and relatives of KMPs own retail businesses from which various supplies were purchased as required either for cash or on 30-day account. Purchases from these individual businesses are made in accordance with approved Council purchasing policy and the requirements of the *NT Local Government Act 2019*.

One close family member of KMP is employed by Council in accordance with the terms of the Award, and as recorded in the public register of salaries maintained in accordance with section 105 of the *NT Local Government Act 2019*.

Note 20: Road Transport Infrastructure

Road transport infrastructure assets were valued at 30 June 2023 by AssetVal Pty Ltd. Pursuant to advice from the Department of Community and Local Government Services, these assets have not been recorded in the financial statements of Council. Road Transport Infrastructure valuations have been reported for information purposes only.

Road transport infrastructure valuations are detailed below:

	Replacement cost \$	Fair Value \$
1. Roads	57,042,483	28,072,798
2. Culverts	979,489	502,818
3. Footpaths	2,426,531	1,479,805
4. Kerbs and gutters	10,564,319	5,184,282
5. Point Generic	519,000	126,732
6. LGANT managed roads	25,491,254	16,824,000
	<u>97,023,076</u>	<u>52,190,435</u>

An annual depreciation charge on road transport infrastructure totalling \$3,565,448 (2022: \$2,477,906) has not been recorded in the statement of profit or loss and other comprehensive income for the year ended 30 June 2023.

BARKLY REGIONAL COUNCIL
(OFFICIAL MANAGER APPOINTED)
ABN: 32 171 281 456

OFFICIAL MANAGER'S CERTIFICATE
FOR THE YEAR ENDED 30 JUNE 2023

I, Peter Holt, Official Manager of Barkly Regional Council (Council), certify that to the best of my knowledge, information and belief:

- a. the General Purpose Financial Report has been properly drawn up in accordance with applicable Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 2019* and the *Local Government (Accounting) Regulations 2021* so as to present fairly the financial position of Council as at 30 June 2022 and its financial performance for the year ended on that date;
- b. the General Purpose Financial Report is in accordance with the accounting and other records of Council; and
- c. there are reasonable grounds to believe that Council will be able to pay its debts as and when they become due and payable.

Peter Holt
Official Manager

Date: 13 November 2023

Draft

INDEPENDENT AUDITOR'S REPORT

TO THE OFFICIAL MANAGER OF BARKLY REGIONAL COUNCIL

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Barkly Regional Council (Council), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of working capital, the statement of changes in equity, the statement of cash flows for the year then ended, the notes to the financial report including a summary of significant accounting policies and the Official Manager's certificate.

In our opinion, the financial report of Barkly Regional Council has been prepared in accordance with the *Local Government Act 2019* and the *Local Government (Accounting) Regulations 2021*, including:

- (i) giving a true and fair view of Council's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 2019* and the *Local Government (Accounting) Regulations 2021*.

Basis for Opinion

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

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

Basis of accounting and restriction on distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes the basis of accounting and the significant accounting policies. The financial report has been prepared to assist Council to meet the reporting requirement of the *Local Government Act, 2019* and the *Local Government (Accounting) Regulations 2021*. As a result, the financial report may not be suitable for another purpose.

Responsibilities of the Official Manager for the Financial Report

The Official Manager of Council is responsible for the preparation and fair presentation of the financial report in accordance with the Australian Accounting Standards, the *Local Government Act, 2019* and the *Local Government (Accounting) Regulations 2021* and for such internal control as the Administrator determines is necessary to enable the preparation and fair presentation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

The Official Manager is also responsible for overseeing Council's financial reporting process.

INDEPENDENT AUDITOR'S REPORT

TO THE OFFICIAL MANAGER OF BARKLY REGIONAL COUNCIL

Report on the Audit of the Financial Report (continued)

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

This description forms part of our auditor's report.

LOWRYS AUDIT

Colin James, FCA
Registered Company Auditor

Darwin
Date: 13 November 2023

Draft

7 CORPORATE SERVICES DIRECTORATE REPORTS

Nil

8 TENNANT CREEK DIRECTORATE REPORTS

Nil

9 COMMUNITY DEVELOPMENT DIRECTORATE REPORTS

Nil

10 OPERATIONS DIRECTORATE REPORTS

Nil

11 COMMITTEE REPORTS

Committee Reports

11.1 Risk and Audit Committee Report.

Reference

Author Emmanuel Okumu (Governance Manager)

RECOMMENDATION

That Council receive and note the Risk & Audit Committee Chair's email and concerns raised.

SUMMARY

By way of email, the committee chair has raised some concerns about the audited financial statement. The Council is requested to note the concerns raised.

BACKGROUND

Under section 86 of the Act, the Council established the Risk & Audit Committee. The committee held a meeting on the 10th of November 2023 and reviewed the audited financial statement. By way of email, the chair of the committee has raised some concerns about the financial statement. The Council is requested to note the concerns raised.

ORGANISATIONAL RISK ASSESSMENT

Further delays risks Council failing to meet submission deadline.

Failing to clarify the committee's concerns would raise concerns over the Council's financial management.

BUDGET IMPLICATION

<Enter Text Here>

ISSUE/OPTIONS/CONSEQUENCES

The issue is there is a need to clarify the concerns raised by the committee and meet the submission timeline.

Option is the Official Administrator can note the concern of the committee and choose to proceed with accepting the audited financials as its or issue new direction to the committee or to CEO.

CONSULTATION & TIMING

<Enter Text Here>

ATTACHMENTS:

1. Audit and Risk Committee Chair concern [11.1.1 - 1 page]

Emmanuel Okumu

From: shane smith <cfo@cfoparttime.com.au>
Sent: Sunday, 12 November 2023 8:40 PM
To: Colin James; Emmanuel Okumu; Romeo Mutsago; Ian Bodill; Peter Holt; colin.j@lowrys.com.au; Noel Clifford
Cc: Faye Jennings; Rhenard Dayoan
Subject: Re: Audit Risk Committee Agenda - 10/11/2023

CAUTION: This is an external email, please take care when clicking links or opening attachments.
When in doubt, contact your IT Department

Good Evening All

I have had a brief discussion with Noel, who was in the Qantas club about to board a flight.

We both have concerns regarding the treatment of unexpended grants; with the information we have and explanation from Colin, we cant confirm or provide an opinion that the treatment is correct. The direction from Council to treat unspent grants in this manner is something I would like to understand more about and reconsider the treatment.

The change to accounting treatment may have a much larger impact on working capital ratio, as oppose to keeping track of grants which should be done in a schedule or register outside of the audited financial statements.

If the accounting treatment was to record unspent funds as a liability, current liabilities would increase to \$9m and the impact on ratios within the 2023 presentation would be significant. The liquidity ratio would be \$14/\$9m as opposed to the current ratio of \$14/\$2m.

At present the Council has \$12m in cash and \$7m is tied to unspent grants. Im concerned that the Council spend over \$3m from untied funds last year and has approx \$5m of untied funds remaining.

With the very tight timeframe, I'm prepared to move a motion to accept the audited financials for 2023 with a review of accounting treatment of unspent funds to occur and to be completed by end of December 2023.

Kind Regards
Shane Smith
0488027067

From: Colin James <colin.j@lowrysaudit.com.au>
Sent: Saturday, 11 November 2023 9:23 AM
To: shane smith <cfo@cfoparttime.com.au>; Emmanuel Okumu <emmanuel.okumu@barkly.nt.gov.au>; Romeo Mutsago <Romeo.Mutsago@barkly.nt.gov.au>; Ian Bodill <ian.bodill@barkly.nt.gov.au>; Peter Holt <peter.holt@barkly.nt.gov.au>; colin.j@lowrys.com.au <colin.j@lowrys.com.au>; Noel Clifford <nclifford@nexiaem.com.au>
Cc: Faye Jennings <faye.jennings@barkly.nt.gov.au>; Rhenard Dayoan <rhenard.d@lowrysaudit.com.au>
Subject: Audit Risk Committee Agenda - 10/11/2023

12 GENERAL BUSINESS

13 CORRESPONDENCE

Nil

14 DECISION TO MOVE INTO CONFIDENTIAL SESSION

Nil

15 NEXT MEETING AND MEETING CLOSE