

Annual Report

2021/22



LITCHFIELD
COUNCIL

Acknowledgement of Country

Litchfield Council respectfully acknowledges the Traditional Custodians of the land that we live and work on and pay our respect to their elders, past, present and future.



COVER AND PUBLICATION ARTWORK

Marnie Jay is a Litchfield based visual artist who has worked in multiple disciplines using her background in graphic design and illustration. Mentored by Tony Oliver - Australian Geographic Illustrator and receiving an Award for "Best Graduating Illustrator". Marnie spent her professional life working with major media outlets, art institutions and freelancing to eventually find inspiration from the natural environment to progress to painting and become a full time artist in that medium. Her works are mostly inspired by the Litchfield area and surrounds with an emphasis on nature and the juxtaposition of urban and rural life on those habitats. Part environmental commentary, part wildlife documentation she uses humour, vibrant natural colour and her own unique interpretation of the region to depict Litchfield in her works. She paints weekdays and has a shop open weekends at Coolalinga Central, in rural Darwin, Northern Territory, Australia.

www.marniejay.com/



**LITCHFIELD
COUNCIL**

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ABOUT US

Litchfield Municipality is situated on the outskirts of Darwin amid tropical rural bushland, boasting a rural lifestyle with a wide range of services and facilities available to its residents and visitors.

Spread over 3,100 square kilometers, Litchfield is rapidly growing offering larger land parcels for families and is currently home to over 25,500 people. Litchfield residents enjoy a rural lifestyle which combines a mix of rural residential, horticultural, agricultural, and industrial interests within its boundaries.

Litchfield Municipality is situated in the tropical North of Australia. The region has lagoons, woodlands, and rainforests. The climate is best described with two seasons, Dry and Wet, with year-round maximum temperature of 30° to 35°C and minimums between 17° and 26°C.

The Dry season runs from May to September with very little rain, and humidity averages around 30%.

The Wet season, October to April, brings lush tropical storms highlighted with spectacular cloud formations and lightening. The monsoon rains increase the humidity levels with averages over 70%.

The build-up is during November, when the humidity increases, and the coolest time is June and July when the night temperatures drop sometimes to 11°C. The rural area is normally hotter during the day and cooler at night than Darwin, although being only 25kms away.



Our people



MESSAGE FROM THE MAYOR

A year into the 11th Council of Litchfield I present to you the Annual Report 2021-22 and reflect on the achievements and challenges the organisation implemented and overcame to effectively deliver to the community our projects, infrastructure, and community engagement programs for another year. As a new Council we are continuing to take our time to appreciate decisions made, documents developed and policies that have been put in place and will continue to build on the foundations that have been laid.

In the year-to-date Council has successfully delivered the Mango Roads Project on time in conjunction with the Northern Territory Government, progressed many publications and long-term strategic plans and steered the council into a new style of leadership that encapsulates the delivery of services in real time that are representative and achievable.

From the rural lifestyle to the vast network of roads and recreation reserves, the Litchfield community cultivates a sense of comradery and togetherness. Some of the projects that promote this include the Humpty Doo Community Garden, the Berry Springs and Freds Pass Markets, the countless sporting opportunities and the recreation fishing in our lagoons.

As I look back at the reporting year, there are many milestones that we as an organisation and elected members can be proud of.

The Freds Pass Rural Show returned to its former glory after a few tough years navigating an ever changing pandemic and snap lock down orders. The locals, participating businesses and community groups welcomed back the festivities and fanfare of this important rural staple of the region. Not only the show, but our Litchfield community groups should



be commended for their unwavering commitment in keeping local offerings alive. A special mention must go to all of our community groups associated with the recreation reserves who truly keep this place thriving.

The Federal Government made a pledge to contribute \$10 million dollars to the upkeep and continued success of Freds Pass Sport and Recreation Reserve, further enhancing the facilities and contributing to our vision that Litchfield truly is one of the best places to live in the Top End.

The Council is working hard as a team to bring these projects to life, with the progress of Mira Square and its completion date on the horizon; by approving \$33,000 in community grants; attend general meetings; and supporting community events - to ensure authentic engagement with the people of Litchfield.

There are so many more projects and opportunities that have come to fruition including the Local Roads and Community Infrastructure Program Phase 1 completed with 4.45 kilometres of roads resealed and Phase 2 underway and Phase 3 planned for Southport Roads next on the schedule.

We look forward to another prosperous and productive and exciting year ahead. We will strategically work towards implementing more projects in real-time for the benefit of the community today and tomorrow.

Doug Barden
Mayor



MESSAGE FROM THE CEO

Joining the Council as recently as June, I am only just discovering the depth and breadth of Litchfield Council as a place, an organisation, and a local governing body in the Northern Territory. From what I have observed so far, the Council and its elected members are working tirelessly to support a modern, responsive, and inclusive community of passionate individuals and businesses that make Litchfield the best place to live in the Top End.

Since my arrival I have had the pleasure of witnessing a nationally recognised library program, which is a testament to the cohesion and authentic participation of the residents and library staff, especially with their intergenerational programming.

We have been working with the NT Government's Department of Infrastructure, Planning and Logistics to scope the Humpty Doo/Arnhem Highway duplication with some collaborative success so I am keen to see this relationship build.

I can't wait to get involved more and commend the elected members and council staff for all that they have accomplished in the year gone by.

Some of my aspirations are to build the capacity of the organisation to deliver capital works in a timely and achievable manner. With the new property portfolios including the Holtze and Kowandi regions, I am excited to have a hand in evolving the organisation to deal with new demographics and opportunities.



I am so far impressed with the incredible work of the volunteers associated with the recreation reserves and cannot wait to see their participation grow and add value to the community for years to come. I am equally excited to participate in the upcoming Adelaide River Off-Stream Water Storage Project so watch this space.

In the meantime it's been a big year of change for the organisation and I commend the staff and elected members for keeping the lights on and the service delivery on track through a change in leadership and acknowledge and respect the hard work behind us for the 2021-22 period.

Stephen Hoyne
CEO



OUR COUNCIL

Elected members

On 28 August 2021, a local government general election was held. The following members were elected to represent the Litchfield community from 15 September 2021 to September 2024. The latest council brings new skills and experience with them to represent the 3 wards of the electorate and a keen desire to see out current projects in a timely and achievable manner.



Doug Barden
MAYOR

I grew up in Fannie Bay before kerbs and guttering, and some roads still being dirt. East Point Military Museum and surrounds was my playground like what most of Litchfield is now.

Born in the old Darwin hospital on Myilly Point, I lived mostly in Berry Springs since the early 1980s before there was electricity in the rural area. My family have owned and inherited property within the Territory which has been purchased since before the 1920s.

I went to boarding school in Sydney, then returned to Darwin to complete my trade as a Diesel Mechanic and Fitter for Komatsu earthmoving equipment. I operated an earthmoving business until the 1990s when I built

and operated the "Lakes Resort & Caravan Park". I was first elected as the South Ward Councillor in late 2015.

As Mayor, I feel it is very important for the Councillors, community and staff to work together as a team. To achieve this, I feel strongly about listening and providing direction, while keeping in mind good governance, respect, integrity, and accountability. It is important for Council to keep within budget and continue to successfully apply for grants in order to improve our services and facilities. I am very proud of what I have achieved as a Councillor and am envious of what all previous Councils have achieved in its short 35-year history in order to make Litchfield the best place to live in the Top End.



Emma Sharp
DEPUTY MAYOR, South Ward Councillor

I arrived in the Top End eight years ago for what was supposed to be a short-term visit. However, I met my now husband after a few weeks in Darwin, decided to stay on a bit longer, and I'm happy to say I have no intention of leaving this place.

We started planning our lives together; got hitched, picked a rural block in Litchfield to build on, and by 2017, us two became three with the birth of our son - very much a 'bush kid'.

Since 2005, I have worked predominantly in the health sector, both in the UK National Health Service, and NT Health. I progressed 'up the chain' from administration and

secretarial roles, and took a jump into the Information and Communications Technology (ICT) world, where I have been managing ICT projects in the public health sector now, for over 10 years.

I believe a councillor should act as a strong advocate, which is a passion I have developed over the past five years in my personal projects. My main focus for my tenure on Council is to be the conduit between local government and the rural people to help promote, sustain, and enjoy the rural lifestyle.



Mark Sidey
South Ward Councillor

My wife and I have two adult daughters who, after growing up in Darwin River are now following their own dreams.

I have over 10 years-experience working in senior local government roles in Queensland and the Northern Territory, including Chief Executive Officer and Council Service Manager. I have a proven track record of stakeholder engagement, relationship development and advocacy over many years, and have developed positive relationships with Territory & Federal MLAs, NTG departments and other councils.

In addition to my local government roles, I have a degree in Business and have worked as an Insurance Loss Adjuster since 1999. I currently own my own business, working as a contractor to a number of Insurers.

I was elected to Litchfield Council as a Councillor for South Ward in 2021 on a platform of greater transparency, more consultation with constituents and re-focusing Council's direction back to providing core services at the lowest possible cost. I am passionate about the community and am a great believer in "keeping rural rural".



Kevin Harlan
Central Ward Councillor

I have lived in the Northern Territory most of my life, spending time in Palmerston, Darwin, and remote Northern Territory before settling in Humpty Doo with my wife and two boys 15 years ago.

We live in Humpty Doo and enjoy the beauty of our native plants and animals as well as the extra space which gives us our privacy while retaining the convenience of shops and services 15 to 20 minutes up the road.

I am a Plant Mechanic by trade, completing my apprenticeship early in 1985 with an international earthmoving manufacture on Goyder Road, Parap. Since then, I spent 20 years in the mining industry, worked over a year straight in Antarctica running a workshop for the Australian Antarctic Division. I also have a background in safety/training and have taught trade school at both Charles

Darwin University and Taminmin College.

And just to keep things interesting, growing up I did fencing on NT cattle stations, bull catching on the Barkley Tablelands, cook/barmaid at Heartbreak Hotel and eight years at boarding school.

I put my hand up for Central Ward as the first step for me to try and change how and what our council does for us. I want our Elected Members to be more open, transparent, and accountable.

I want to find efficiencies to reduce costs and minimise rate increases where possible.

Our rural community can continue to be an active, supportive, and vibrant place to live, if we are all willing to contribute to and participate in maintaining it.

Keep rural, rural.



Andrew Mackay
Central Ward Councillor

Ever since I first moved to Litchfield, I have loved everything about living rural. I attended both Girraween Primary School and Taminmin College and grew up fishing, camping and motorbike riding, all of which I still love (although getting weary of the time taken to heal after every crash!)

After heading down south to study a Bachelor of Science degree majoring in mathematics, I returned to the rural area and worked full time as a Data Analyst (numbers guy). I have previously worked in the forestry

industry as a FIFO laboratory technician on the Tiwi Islands. I also sit in a volunteer role on the Executive Board for a not-for-profit youth organisation.

My primary focus for Council is ensuring good decisions are made by Council to keep Litchfield and the rural areas a great place to live with a focus on the community. I also have a strong interest in roaming dog management, empowering community groups, keeping spending in line with revenue and am committed to being approachable, transparent, and honest.



Mathew Salter
North Ward Councillor

I was a teacher at Kormilda College, and I am passionate about indigenous education. My love of English led me to reciting poetry at the Friends of Taminmin Library poetry lunch which I have attended for many years.

I am a keen sportsperson, coaching both my son's soccer and cricket teams, with the focus on sportsmanship and participation. I was soon playing Sunday afternoon cricket which I still enjoy today.

Gerry Wood has been a big influence and encouraged me to run for council when the Inpex Workers Village was being built at the end of my street.

I joined the Freds Pass Sport and Recreation Management Board in 2012, and I am proud to have helped develop their Masterplan.

I believe in maintaining our rural lifestyle, which means living within our means, getting good value for money, but importantly, listening to our community.

Five acres gives you room for chooks, a horse, a couple of dogs and a veggie patch. I am passionate about retaining our unique lifestyle and want to keep rural rural.



Rachael Wright
North Ward Councillor

I have lived in Litchfield for over 20 years as a rate payer but have been in the Northern Territory much longer. I am part of the family that owns Lorella Springs cattle station, which today is a favourite outback getaway for all Territorians and interstate visitors.

I am financially conservative, socially progressive, and environmentally responsible.

With over 25 years' experience as a human resources professional, in the private and public sector, I have strong ethical values and I genuinely care for the community and its best interests.

I have elderly parents and young children that live in Litchfield, so I'm keen to see the best interests of all demographics across our community represented.

My commitment to the rural area is genuine and passionate. I am willing to be a strong voice for us all.

I look forward to being a great asset to Council and our community.



Council meeting attendance

Elected members meeting attendance

Elected Member	Attendance
Mayor Doug Barden *	19
Deputy Mayor Emma Sharp	17
Councillor Mark Sidey	17
Councillor Kevin Harlan	17
Councillor Andrew Mackay	16
Councillor Mathew Salter *	19
Councillor Rachael Wright	16
Mayor Maree Bredhauer **	2
Christine Simpson **	2
KirstySayers-Hunt **	2
Total Ordinary Meetings held in 2021/22 from July	12
Total Special Council Meetings held in 2021/22	7

* Includes July and August as a councillor prior to 2021 election

** Meetings attended prior to 2021 election



Elected member allowance

	Base (\$)	Electoral (\$)	Extra Meeting (\$)	Internet Access (\$)	Total (\$)	Professional Development(\$)
Doug Barden *	62,589	16,751	562	600	80,503	95
Emma Sharp	13,585	3,941	3,920	500	21,946	45
Mathew Salter *	22,032	4,930	1,542	500	29,005	50
Andrew Mackay	10,770	3,941	1,400	50	16,162	1,200
Kevin Harlan	10,770	3,941	3,780	500	18,992	45
Rachael Wright	10,770	3,941	4,760	500	19,972	45
Mark Sidey	10,770	3,941	5,320	500	20,532	95
Kristy Sayers-Hunt **	2,701	1,400	281	50	4,434	-
Christine Simpson **	5,555	988	-	100	6,643	520
Maree Bredhauer **	15,023	3,954		100	19,077	-

* Includes July and August as a councillor prior to 2021 election.
 ** Meetings attended prior to 2021 election.
 Small variations to base and electoral allowances are due to rounding.

In December 2020, Minister for Local Government, the Hon. Chanston Paech formally announced changes to the Litchfield Council area to commence at the August 2021 Local Government election. The changes included Ward structure changes from four Wards to three Wards with representation of two Elected Members per Ward. This change will remain so unless the Minister declares otherwise following further representation reviews.

OUR STAFF

Council operations and staff are led by the Chief Executive Officer (CEO), who is accountable to the Council. Litchfield Council has three departments; Infrastructure and Operations, Community and Lifestyle and Business Excellence, each lead by a General Manager with the CEO overseeing Council Leadership.

Executive Leadership Team

Stephen Hoyne
CHIEF EXECUTIVE OFFICER

Governance
Advocacy
Inter-governmental relations
Leadership
Official proceedings



Maxie Smith
GENERAL MANAGER BUSINESS EXCELLENCE

Information and Communication technology
Governance
Risk management
Human resources
Workplace health & safety
Finance
Customer service



Nicky Davidge
GENERAL MANAGER COMMUNITY AND LIFESTYLE

Communications
Community Engagement
Regulatory Services
Library Services
Community Development
Recreation Reserves
Events

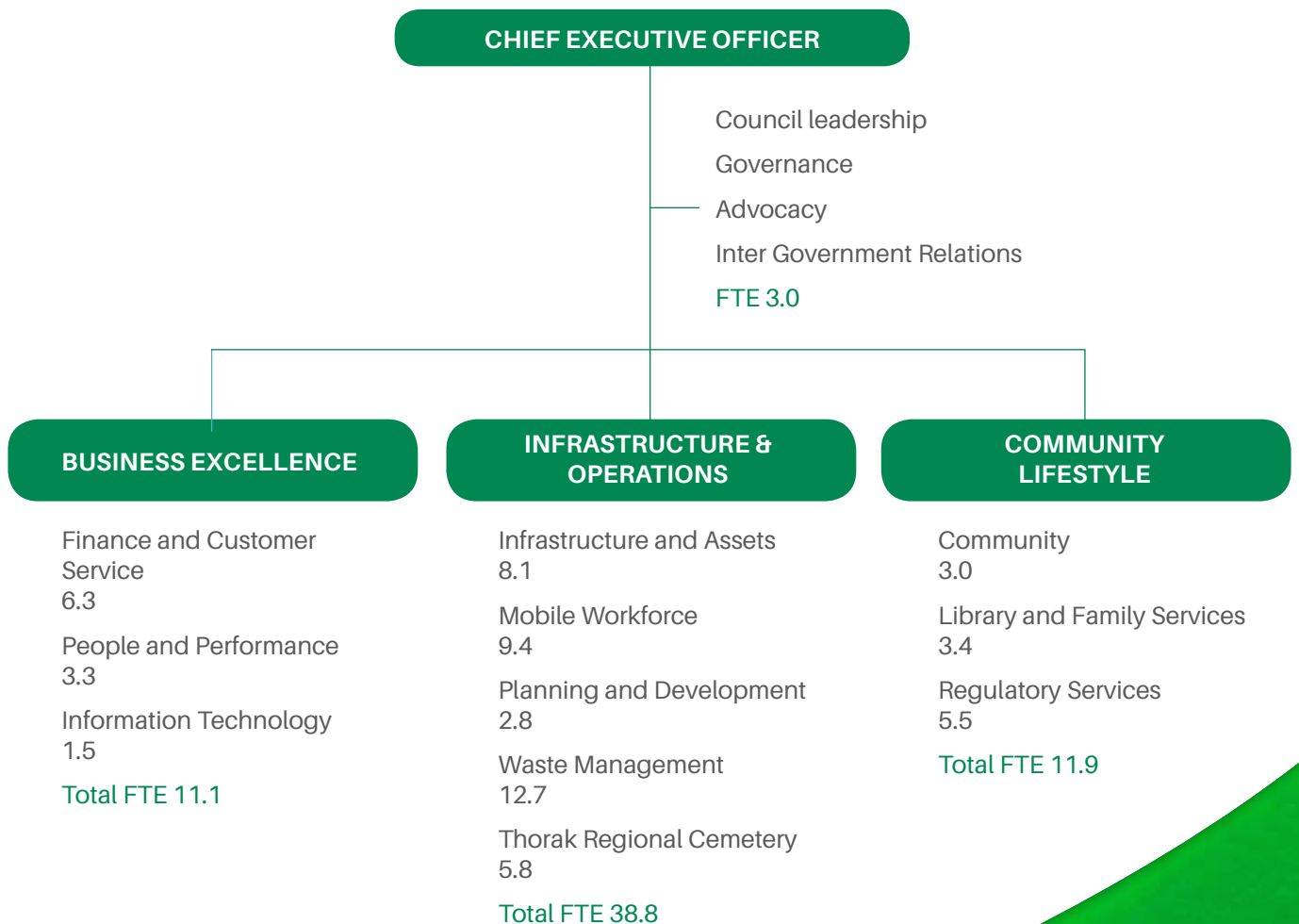


Vacant
GENERAL MANAGER INFRASTRUCTURE & OPERATIONS

Mobile Workforce
Thorak Regional Cemetery
Waste Management
Planning & Development
Roads & Infrastructure
Community Facilities



ORGANISATIONAL STRUCTURE



EMPLOYMENT DATA

	Approved	Actual
Full Time Equivalent	42	40
Part-Time	11.81	10.17
Contract	11	11
Total	64.81	61.17

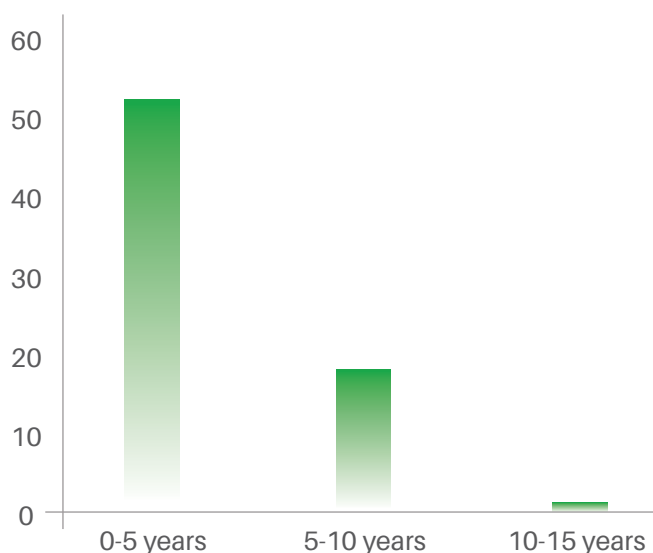
Following the adoption of the Municipal Plan, Council approved a revised full time equivalent allocation of 64.81.



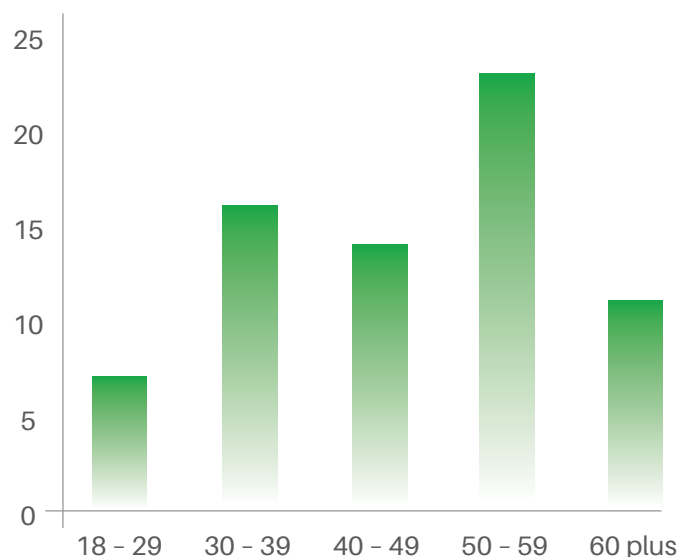
Gender *



Length of Service *



Age of staff *



* These three graphs represent yearly rolling staff total and are not reflective of the actual or approved figures.

STRATEGIC FRAMEWORK

Litchfield Council's Planning and Reporting Framework

LONG TERM PLANS

- 10 Year Long Term Financial Plan
- 10 Year Asset Management Plans
- 10 Year Fire Management Plan
- 5 Year Waste Management Strategy
- 5 Year ICT Improvement Plan
- 4 Year Community Engagement Strategy
- 4 Year Animal Management Plan
- Thorak Regional Cemetery Masterplan

STRATEGIC PLAN 2022-2025

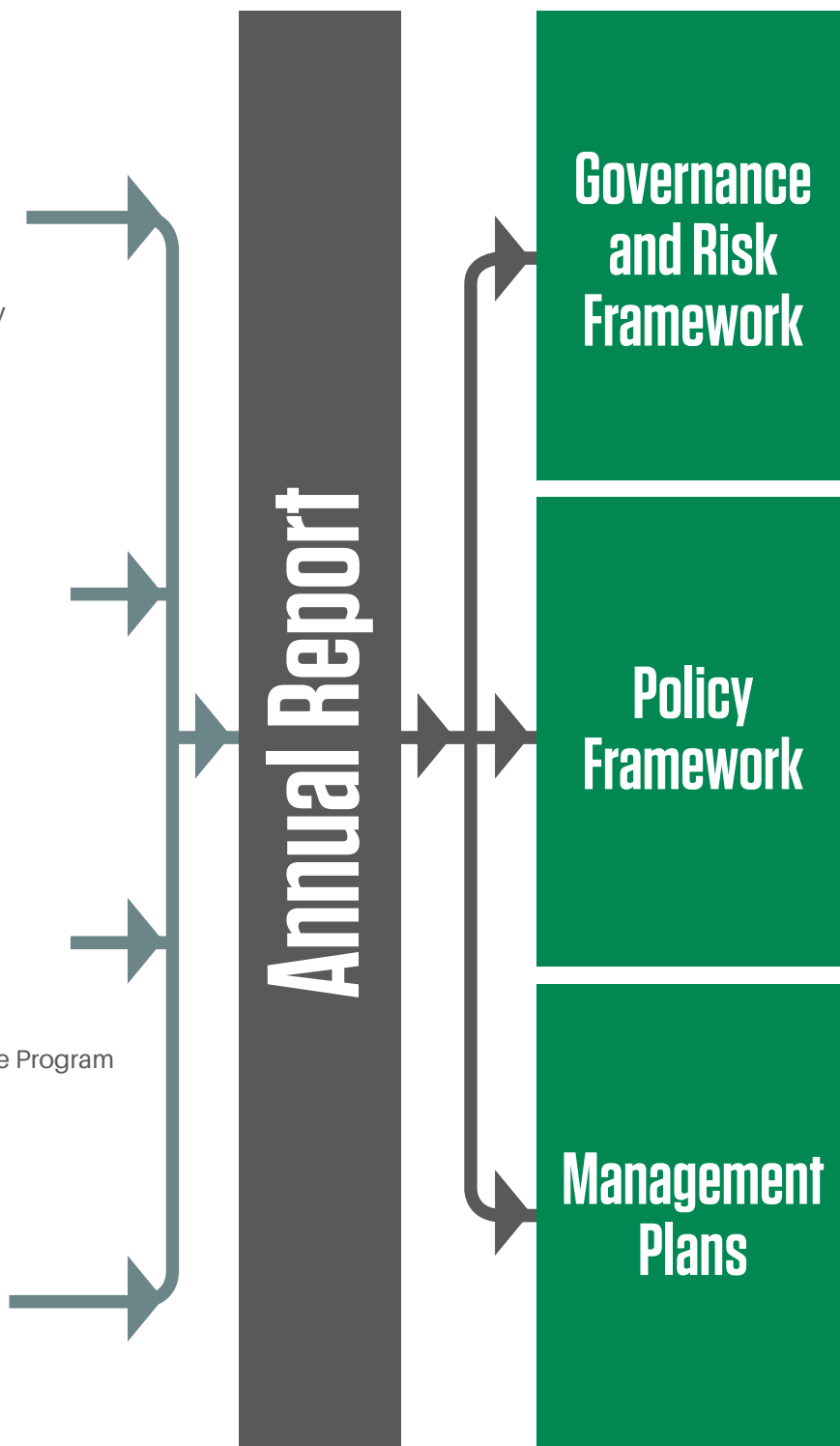
- Vision
- Priorities
- Outcomes
- Success Measures
- Masterplan

MUNICIPAL PLAN

- Annual Action Plan
- Strategies
- Operational Programs and Indicators
- New Initiatives
- Capital Works Program and Maintenance Program
- Annual Budget

PERFORMANCE MANAGEMENT

- Operational Work Plan including KPIs
- Individual Work Plans including KPIs
- Monthly Financial Report
- Quarterly Performance Report





STAFF CELEBRATIONS OF DAYS OF NATIONAL SIGNIFICANCE

Litchfield Council staff are passionate, dedicated and committed to supporting worthy causes. Over the past 12-months, staff took the time to celebrate some days of national significance and acknowledge the community that these days represent.

Do it for Dolly

On Friday 13 May Litchfield Council joined together and held a morning tea for 'Do it for Dolly Day,' to raise awareness of youth bullying, anxiety, depression and youth suicide. Employees brought a plate to share and dressed in blue to show their support. Litchfield Council raised \$108 for the Dolly's Dream Foundation.

IDAHOBIT Day

On Wednesday 18 May, Litchfield Council denoted an important day in our calendars as we recognised and celebrated International Day Against Homophobia, Biphobia, Interphobia & Transphobia (IDAHOBIT). It celebrates the day that the World Health Organization removed homosexuality from the classifications of Diseases and Related Health Problems.

We endeavour to be an organisation that embraces the views, beliefs and values of all where individuality can thrive. We recognise and celebrate diversity of our people and our community.





Diversity Month

April was the month to celebrate Diversity within the workplace. On Wednesday 13 April, Litchfield staff came together to show their respect and gain a further understanding about different cultures within Litchfield Council.

This event followed on from an Australian Citizenship Ceremony held at Council Chambers.

R U OK? Day

On Thursday 8 September Litchfield Council held a morning tea where the employees dressed in yellow and brought a plate to share. Asking the question is the first step but making sure you are ready is also important. Before you look out for others, you need to look out for yourself. And that's OK. If you're not in the right headspace or you don't think you're the right person to have the conversation with an individual, try to think of someone else in their support network who could talk to them.



YEAR IN HIGHLIGHT

NTG Lockdown - The Top End enters a two-week COVID-19 lockdown with Council having to reduce services for the ongoing pandemic. The community compliance is commendable, and we soldier on through the "new normal".

Declaration of Office of the 11th Council of Litchfield - takes place on the 14th September 2021 with the first meeting called for the very same day.

Lillian Ansell is awarded the Litchfield regional winner of the Young Territory Author Awards - Litchfield Mayor presents the award to the bright young community member as part of the regional section of the awards for 2021.

Australia Day - Council takes the chance to bring back to life the inaugural Australia Day events with Citizenship Ceremony and activities for all.

Art Exhibition - Litchfield Council launches its fourth Litchfield Art Exhibition incorporating International Women's Day.

Freds Pass Show - Council supports the Freds Pass Rural Show with funding to the value of \$45,000 and has a stall for the community to come and chat.

JUL

AUG

SEP

OCT

NOV

DEC

JAN

FEB

MAR

APR

MAY

JUN

The 2021 Local Government Elections - takes place with 7 members elected representing the 3 wards in Litchfield forming the 11th council.

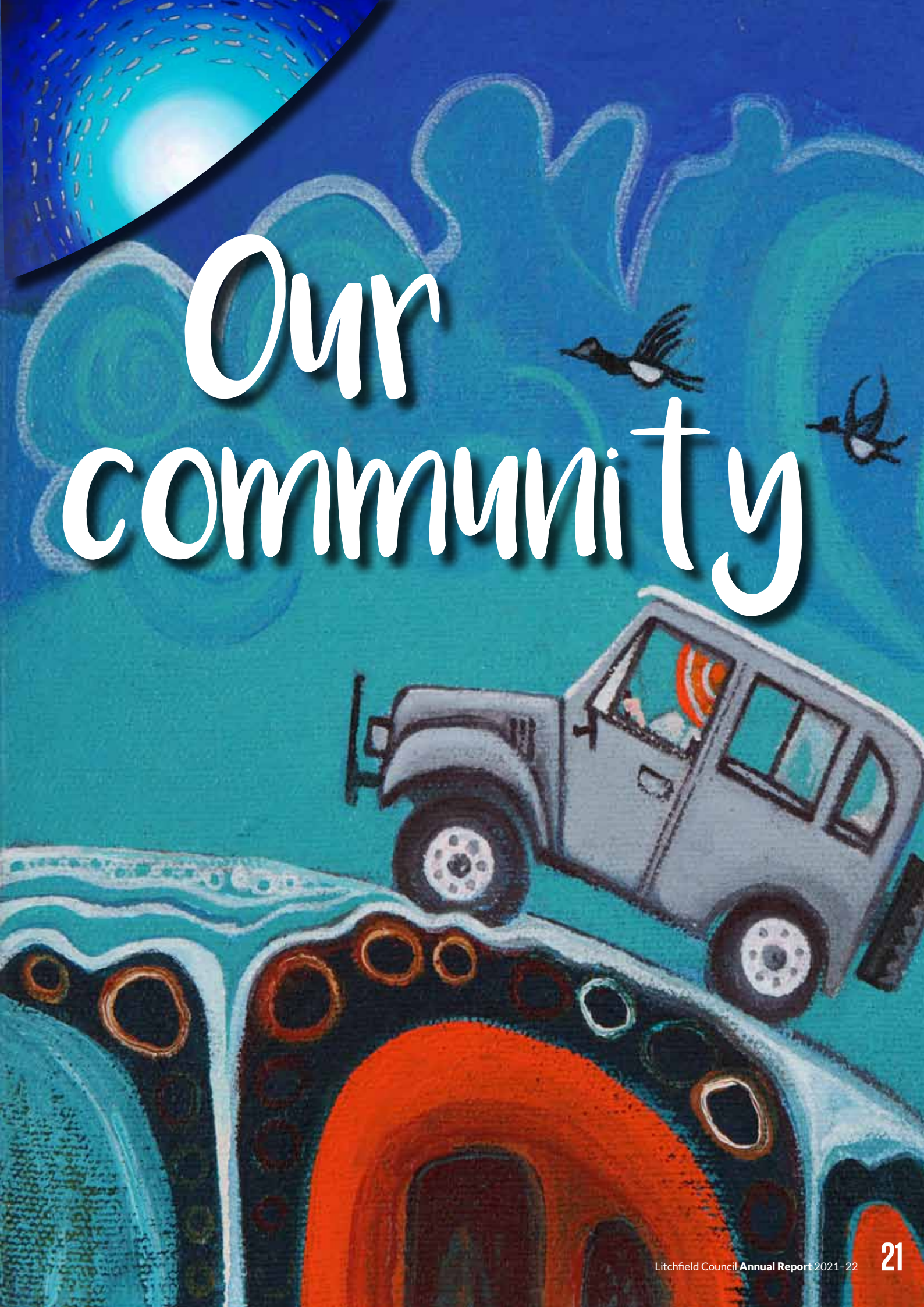
Consultation for 320 Arnhem Highway preliminary masterplan goes public - residents, local businesses, sporting clubs, community groups and interested stakeholders are invited to participate in a community led consultation for the best use and future development of 320 Arnhem Highway, Humpty Doo.

Light up Bees Creek Road Christmas Light Challenge - Council accepts the challenge to light up Bees Creek Road for Christmas and put solar lights up for the community to enjoy.

Storytime on the Move - The Taminmin Library launches a free outreach service for our Storytime program.

Voucher scheme returns - myLitchfield relaunches in collaboration with the Northern Territory Government providing \$60,000 for customers to spend at Litchfield businesses through a discount voucher program after the success of previous rounds.

Barra released into McMinns - As part of the Northern Territory Governments \$50million RecFishing program, 550 barramundi are released into McMinns Lagoon.



Our community



TOURISM

Litchfield Council has a strong focus on economy and growth and the prosperity of the region.

There are many tourism opportunities in the municipality and Litchfield Council has a commitment through its Tourism and Events Strategy and Action Plan 2021 - 2024.

The Tourism and Events Strategy and Action Plan was developed to guide Litchfield Council on how it can support the tourism industry and boost some of our unique offerings; barramundi, crocodiles, Aboriginal cultural sites and historic locations.

Year two of the Tourism and Events Strategy and Action Plan has progressed with the following actions taking place:

- Discussions with relevant stakeholders including Litchfield Regional Tourism Association; and
- Community consultation regarding the use of a parcel of Council land at 320 Arnhem Highway, Humpty Doo, which was inclusive of tourism opportunities.



COMMUNITY GRANTS

Litchfield Council Community Grant Scheme comprises three types of community grants:

Annual community grants (up to \$5,000)

Community initiative grants (up to \$500)

Youth development grants (up to \$500)

The 2021-22 Annual Community Grant totalled \$38,303, an increase of \$10,889 from the previous year going to community groups for events and projects.

Annual community grants 2021/22

\$4,686 to the **Litchfield Football Club** for a pre-season women and girls development program;

\$5,000 to the **Litchfield Rugby League Club** for upgrading their club house family seating area;

\$4,828 to the **NT Polocrosse Association** for an upgrade to the BBQ at Lakeview Hall, Freds Pass;

\$2,500 to the **Berry Springs Primary School** for fencing to the community recycling plastic maker;

\$4,940 to the **Howard Springs Scout Hall** for recycling and camping facilities;

\$3,849 to the **Top End Gem and Mineral Club** for an upgrade to the lapidary equipment;

\$5,000 to the **Freds Pass Positive Dog Training Club** to purchase new equipment;

\$2,500 to the **Darwin Community Arts** for a cARTwheels in the Park program; and

\$5,000 to the **Friends of the Taminmin Library** for an amazing virtual reality fitness program.

Community initiative grants 2021/22

A total of six Community Initiative Grants were awarded to support community ideas and to get projects running that benefit the Litchfield community.



Youth development grants 2021/22

Through the delegation of the Chief Executive Officer, six Youth Development Grants were awarded to assist with the costs associated with young people travelling away to represent the Northern Territory, and Litchfield in their sporting fields.





AUSTRALIA DAY

On Wednesday 26 January 2022, Litchfield Council hosted the annual Australia Day event full of free family fun, Local Government awards and the ever popular fun run.

Litchfield Council was successful in receiving grant funding including \$20,000 from the National Australia Day Council, \$2,000 from the Australia Day Council Northern Territory and \$1,450 from the Northern Territory Government's Celebrating Aboriginal Culture Australia Day Grant Program.

The 2022 Australia Day event was attended by approximately 250 people with two of these people receiving a lucky door prize kindly donated by Member for Nelson Gerard Maley and Member for Goyder Kezia Purick.

The Citizen of the Year awards were strongly contested with the following awards being presented:

Citizen of the Year - Matthew Hull

Matthew was selected by the Committee for Citizen of the Year for his work with the Mates in Construction program. Mates in Construction provides suicide prevention awareness through community development programs on work sites and by supporting workers.

Young Citizen of the Year - Fletcher Austin

Fletcher was awarded Young Citizen of the Year for his community involvement. Fletcher has volunteered countless hours with the Northern Territory Emergency Service providing vital support to Territorians throughout the bushfire and wet seasons.

Community Event of the Year - Suicide Prevention Awareness Campaign for Males 40+ in Litchfield

This event was coordinated by the Rotary Club of Litchfield/Palmerston in conjunction with the NT Department of Health. The Club held information Awareness stalls at markets to raise awareness of Suicide Prevention Day and to build stronger communities that have increased capacity to respond to and prevent suicidal behaviour.



Image: Croc, *Jessie Bell*, 2021 Litchfield Exhibition.

ART EXHIBITION

Litchfield Council's Annual Art Exhibition continues to grow in popularity and engagement with the fourth annual event held at Howard Hall over March 4-6, 2022. The theme was elements which artists could choose to incorporate into their works if they wished.

Over 437 people attended the weekend of events which included opening night, the art exhibition, kid's art workshops, an art inspired market and an International Women's Day morning tea. Great feedback was received from all attendees with engagement for the event continuing to grow with each consecutive year thanks to the dedicated support from Darwin Community Arts and local Litchfield artists. Litchfield Council is proud to offer a rich array of opportunities for engagement and connection to reflect the diverse interests of our community and is enthusiastic to support this outstanding event as it grows and evolves into the future.

Eight award winners took away prizes for their entries

First Nations Award	Graham Kenyan for Traditional Canoe
Three-Dimensional Award	Elizabeth Martin with Big Heart, Small Heart
Youth Award	Brooke Barden with Butterfly
Kids Award	Lucy Janson with Ngadun
Visual Arts Award	Elizabeth Cohen with The Fire Within
Community Choice Award (as voted by the community)	Lucy Janson with Ngadun
Textile Award	Patricia Creswick with her piece Mats
Photography	Ruth Laker with her piece Reflections

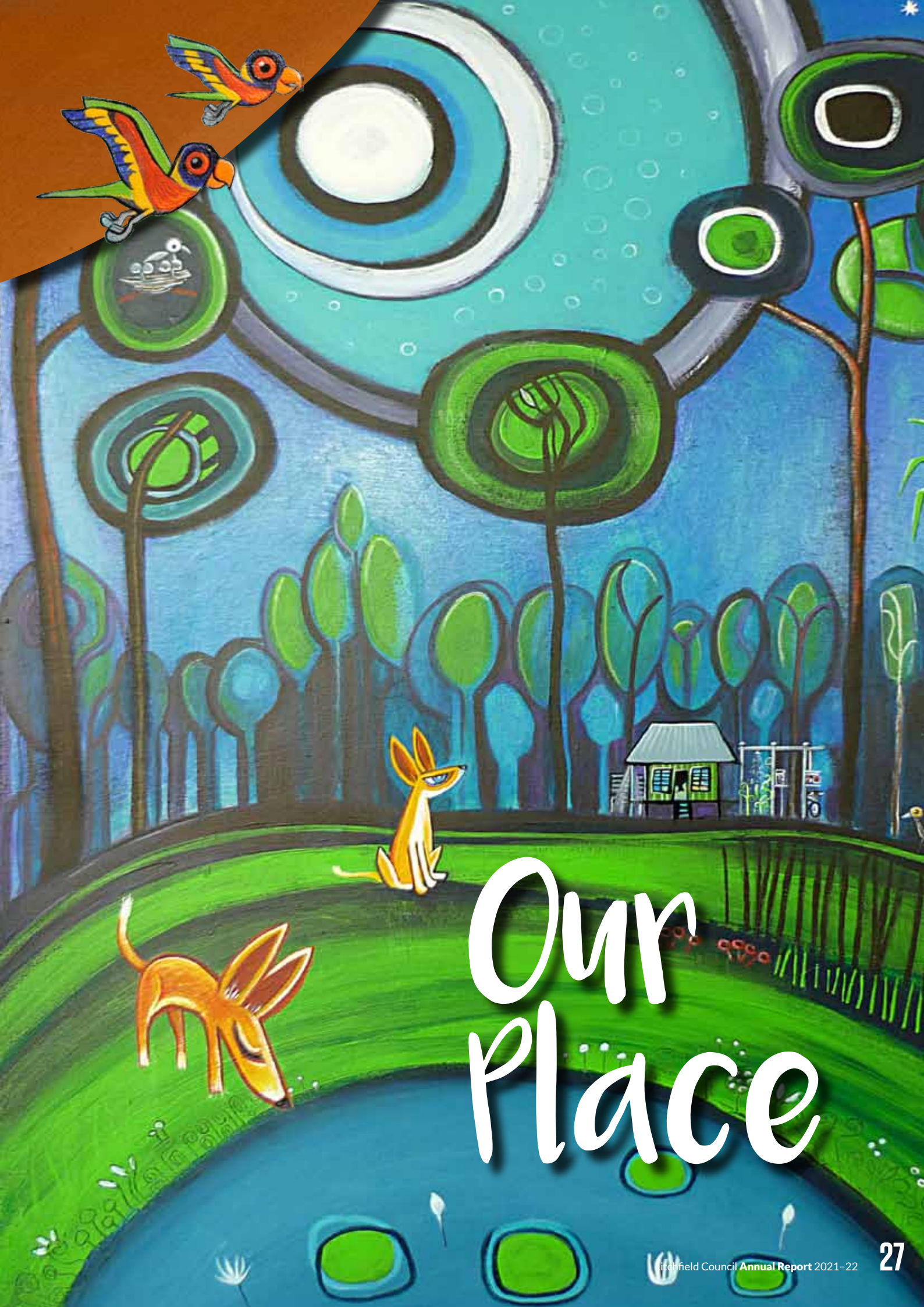


AUSTRALIAN CITIZENSHIP CEREMONIES

Council held six Australian citizenship ceremonies welcoming 72 conferees from 18 different countries, all together becoming citizens.

China, Czechoslovakia, Denmark, France, Germany, India, Indonesia, Moldova, New Zealand, Philippines, South Africa, Switzerland, Thailand, Ukraine, United Kingdom, USA, Vietnam, Zimbabwe.





Our Place

RECREATION RESERVES

Howard Park Recreation Reserve

Howard Park Recreation Reserve hosts over 17 regular and casual user groups each week to utilise the facilities. Weekends see the oval occupied by cricket teams from right across the Top End, and weekday afternoons host baseball training and the occasional primary school sports carnival. Right throughout the week many unique and diverse groups convene on Howard and Whitewood Halls for an assortment of dance, health, and fitness classes. The community benefits from the wide-open green space, skate park and newly installed cricket nets available to use at the community's leisure. This year saw increased outreach activities from the Taminmin Library and Smile a Mile Fun Bus offering story time in the reserves giving local families more opportunities for connection. The Howard Springs Fire Brigade Shed and Scouts Hall round off the community services at this location.

Extensive repairs to irrigation were undertaken at the Reserve at the beginning of the dry season, and many small maintenance and repair jobs kept the operations team busy. The volunteer Management Committee helped to increase communication between the council and community as well as leading strategic planning discussions, and recommendations to council.

With thanks to generous support from Gerry Wood, Southern Districts Cricket Club and grant funding from Cricket Australia, visitors to Howard Park can now enjoy the recently established cricket nets to polish bowling and batting skills.



Knuckey Lagoon Recreation Reserve

Knuckey Lagoon attracts people from right across the Top End to enjoy bush walking, bird watching, and community facilities. The space is a natural bush wonderland and often considered an unexpected gem of the Top End. This year, a new storage shed was installed to help the space adapt to growing user groups and increase the versatility of hire areas. The large under cover area, BBQ and kitchen facilities as well as meeting room made Knuckey Lagoon the perfect venue for end of year functions, walking/running groups, triathlons, training courses, market days and team building events.

The passionate team of volunteers who sit on the Management Committee have ensured that the needs and values of the community are reflected in Council's decision making and planning for the future. The group also plays a critical role in communicating information from Council out to reserve user groups and community members.

Thanks to an initiative from the NT Thai Association with the help of a Community Benefit Fund grant from the Northern Territory Government, Knuckey Lagoon has taken a significant step towards sustainability with the installation of solar panels to power the community building and cottage.





Humpty Doo Village Green

Humpty Doo Village Green playground attracts children and families to enjoy the variety of play equipment, skate park, picnic facilities and green, shady open space. The Reserve also acts as a well-received rest stop for day trippers from far and wide traveling to Litchfield and Kakadu National Parks throughout the dry season.

This year the Community Garden Committee became incorporated and has seen membership and activity grow dramatically. The group hosted their first open day and working bee which saw over 60 community members pop in for a BBQ lunch and to lend a hand. The Humpty Doo Bowls Club became a popular stop for traveling nomads from right across Australia.

The Humpty Doo Scout group continued to support, and encourage the development of Litchfield's young people, providing opportunities for connection and enjoyment of the rural lifestyle.

After 20 years' service to the Reserve and local community, this year Marlene and Ron Zammit moved on from their caretaker roles to enjoy retirement. The Village Green is a beautiful community asset thanks to their sustained commitment and hard work.



McMinns Lagoon Recreation Reserve

McMinns Lagoon is fortunate to boast a core group of dedicated volunteers who are invaluable in helping keep up maintenance of the lawns and walkways for Litchfield community members and visitors to enjoy. This year, the Reserve Committee were grateful to receive two box trailers donated from CVA when they closed. One of the trailers was converted into a tipper saving a lot of manual labor and making it easier to maintain the tracks. Litchfield Council was successful in securing a healthy lifestyle grant from the Northern Territory Government to install a water bubbler at the entrance to the walking tracks. Additionally, the Northern Territory Government RecFishing Program saw 550 20cm Barramundi released in the Lagoon for safe land-based fishing opportunities. With the rich biodiversity of the lagoon, these fish should be big enough to catch and enjoy by Christmas time 2022.

Over the last 12 months activities were minimal at the reserve due to Covid, but the facility continued to have meaningful community engagement with three weddings, a tree planting by a home-schooling group, and Taminmin Library Story Time and bird watching. People from all over come to visit and share stories at this location, and on any given day there is a steady trickle of walkers traversing the well-worn tracks. The picturesque beauty of McMinn's serves as a reminder of the importance of preserving the natural environment and why Litchfield really is the best place to live in the Top End.

Freds Pass Sport and Recreation Reserve

The past years challenges with lock downs and isolation resulted in a clearer understanding of the role the Reserve Board and members must play in the “new normal” at the most popular Reserve in the region.

Whether those accessing the Reserve were part of a sporting organisation, crafting group, early childhood playgroup or simply a member of the public, all realised the importance of positive relationships fostered through time on the Reserve. Freds Pass Reserve offers the community the ability to kick a football, play a sport they love, go for a ride, or enjoy a walk across 80 odd hectares. This is a contributing factor to the reasons many user groups have seen an increase in membership over the past twelve months, as well as the introduction of new community groups.

In 2021/22 Freds Pass Reserve undertook a major

review and subsequent restructure. The Board determined skills required at both Board and operational levels to drive the required changes highlighted in a Governance Review carried out in 2020. In the past twelve months the General Manager role has positively engaged with all the Reserve’s stakeholders and continues to help rebuild and strengthen all relationships across Freds Pass Reserve.



Freds Pass Sports and Recreation Reserve Highlights and Improvements

- Freds Pass Field Archers – new annex / canopy to existing storage structure
- AFL - new storage building
- Swampdogs Rugby Union – new bar area / canteen build completed
- Noonamah Horse & Pony Club – clubrooms improvements and installation of new sliding door
- Beehive – roof repairs and internal painting completed
- Electrical supply upgrade completed to Coulter Way
- Major Road Improvements to
 - Blackadder Way Annex
 - Coulter Way
 - Melville Way
 - Northern access
 - Southern access gates
- Installation of pedestrian gate – Northern and Southern access
- Two old demountable buildings removed, plus the two old offices removed
- Nine containers removed
- Brand upgrade complete – new signage installed / new map installed / Website updated
- Tree Planting – Phase 2 and 3 completed. More than 150 trees planted across the Reserve
- Relocated to upgraded office
- Public Toilets – all aging cisterns and taps replaced, and leaks repaired.
- Soil and turf sampling completed – with two rounds of maintenance and fertilising completed across all grounds.



- Stables and washdown area repairs and improvements, and the introduction of manure collection points
- Main Arena – remediation of trenching, top dressing and levelling arena completed
- Soccer Main Field – major remediation required and completed
- Drainage works – extensive works (greater than \$40k) completed pre and post wet season
- All septic tanks emptied and major maintenance activities completed
- Town water / taps installed along Melville Way and adjoining areas, to allow water for animals etc in area
- Major fencing and gate repairs and improvements
- New position – Gerard McNally Manager Operations and Maintenance
- No parking and signage installed on Coulter Way.

Berry Springs Recreation Reserve

2022 has been a busy time for Berry Springs Recreation Reserve, hosting monthly markets, welcoming Darwin Cricket competition matches to the oval and numerous infrastructure upgrades. The Reserve has significant community engagement acting as a collection point for Food for Life - a free food collection service, hire for private events, special birthdays, weddings, and fund raisers. The Berry Springs Playgroup, Taminmin Library, and Smile a Mile Fun Bus all provide valuable opportunities for families and children to connect and build friendships at the Reserve.

The Berry Springs Community Markets each month have up to 35 stalls and bring locals and visitors alike to the Reserve. Special themed markets throughout the year include the Mango market in October and Christmas market in December. These events grow each year with more stalls showcasing local wares, baked goods, and handmade gifts.

The Reserve benefited from several infrastructure upgrades in 2022. These have been mainly funded through the Northern Territory Government and Litchfield Council grants. Community Benefit Funding enabled the upgrade of play equipment and a new skatepark as well as boundary fencing and a gate. These upgrades have made the Reserve even more attractive and inviting for local families to enjoy and socialise. A new trailer mounted message board will help communicate to the community information on events and emergency situations in the area.

The Reserve oval has been extensively used for local sport and recreation opportunities. This year, Cricket NT upgraded the cricket pitch and began to hold regular fixtures at the reserve. Berry Springs offers a unique experience for players and spectators who can park on the side of the oval in the shade to relax while watching or preparing for a game. If cricket isn't your pace, Yoga classes are also held here regularly, lapping up all the peaceful tranquillity Berry Springs Recreation Reserve has to offer.





Livingstone Recreation Reserve

Starting out as a small group of enthusiastic residents back in the 1980's and eventually becoming a progress association, the Livingstone Recreation Reserve hall began as a humble garden shed with an esky, table, and BBQ. Over the years, through dedicated volunteers and community comradery, the hall has undergone multiple extensions and conversions. Today, the 34 Mile Bar and Bistro has developed a membership of over 250 members that regularly frequent on a Friday night to enjoy a meal and live entertainment.

This year the committee has focused on increased governance and was fortunate to be the recipient of two Community Benefit Fund grants. These Grants were used to purchase a 4WD buggy for Gamba Grass control and install solar panels to reduce the

carbon footprint of Livingstone Recreation Reserve. Reserve funds were used to purchase a zero-turn mower to assist volunteers in a huge community effort required to maintain the grounds. New stainless-steel benchtops were installed in the BBQ area for the enjoyment of members and guests.

The Litchfield Horse and Pony Club is the Reserve's primary user group, with a volleyball and choir group also enjoying the facilities each week. The Livingstone Fire Brigade serve the community from their base here at the Reserve. Kids and families love to visit Livingstone Recreation Reserve for the Smile a Mile Fun Bus and Taminmin Library's Story Time on the Move, all helping to bring more opportunities for community connection to the rural area.

Mira Square

Plans and preparation of the Mira Square development have made significant progress. Construction has begun on the Community Centre and the new playground, funded by the Local Roads and Community Infrastructure program will commence towards the end of 2022.



REGULATORY SERVICES

Dogs are valued members of many families, and Litchfield Council places a high value on community members understanding their obligations as responsible dog owners.

Litchfield Council's Regulatory Services team investigates dog issues reported by the community and provides advice on a range of dog related issues including containment, aggression, barking, and general dog management. The team is also responsible for actioning abandoned vehicles reported on Council controlled roads and land.



Highlights for 2021-22 include:

One microchipping day with RSPCA

Litchfield Council Rangers attended alongside Rangers from Darwin and Palmerston Councils to encourage registered dogs to be microchipped as part of registration requirements.

Five attendances at community events

Litchfield Council Rangers attended three weekend markets, the Freds Pass Rural Show and a "Bring Your Dog to Work" event at Parliament House to promote new dog registrations and renewals, as well as answering any questions the public may have of Council's Regulatory Services and activities.

Ten dog awareness education sessions

Litchfield Council Rangers held nine dog awareness education sessions throughout the year at various schools and childcare centres across the municipality, and one trial Seniors' Session at Taminmin Library. This was well received and will be continued into the 2022-23 financial year. At these sessions, Rangers interacted with approximately 190 students and children and a further 15 seniors identifying dog behaviours, what to do if they feel threatened by a dog and increasing their knowledge of dog management.

3,559 dogs were registered with Council

2,680 (75.3%) of registered dogs are desexed.

75 desexing vouchers were issued to registered dog owners

These provided a \$100 discount for dog desexing upon presentation to a vet clinic within the Litchfield Municipality.

392 reports of dog/s at large

106 reports of dog attacks and menaces

16 dog attacks on people reported.

44 dog attacks on other animals reported.

35 dog menaces on people reported.

11 reports of dog menaces on other animals.

308 dogs impounded

This is up from 281 dogs impounded for the 2020/21 financial year.

Of the 308 dogs that were impounded:

- 165 (53.6%) were released back to their owners (down 14 from last year).
- 102 (33.1%) were transferred to a rehoming organisation. (47 to PAWS Darwin and 55 to the RSPCA). This is up 16 from last year.
- Three dogs were transferred to another Council.
- 38 (12.3%) were unable to be rehomed either through behaviour or health issues, or rehoming organisations were at capacity (up from 16 last year).
- Only 54 dogs (17.5%) that were impounded were registered.

267 infringements issued for dog related offences

100 reports to Council of lost dogs

We assist with reuniting lost dogs and their owners by posting their photos on our website and on social media.

83 reports of abandoned vehicles

Vehicles reported as being hazardous or unremoved for up to seven days on Council controlled roads or land are actioned by Rangers under the *NT Traffic Act*.



TAMINMIN LIBRARY

	2021-22	% increase
Visitors to the library	24388	5%
Library Programs	216	4%
Program Attendees	4094	13%
Loans	15797	-5%
Computer Sessions	1739	23%
Age of Collection >5 years old		47%





School holiday programs

School holiday programs were run during each school holiday period and were well attended. During June 2022 holidays, additional activities were organised and run daily, with most offsite (in anticipation of library closure for air conditioning – late cancellation).

The library partnered with Smile A Mile Toy Library and Fun Bus for June holiday activities in Council's reserves. By both organisations advertising activities at the same reserve on same day, and being able to offer multiple activities through partnership, the strategy was very effective at attracting participants and showcasing Litchfield Reserves.

Seniors' morning tea

The library holds a monthly seniors' morning tea, which showcases an activity or guest speaker. The seniors' morning teas are a valued program and beneficial to seniors' needs through learning new skills, building awareness, mental stimulation and social interaction.

Storytime and nurserytime:

The library runs 2 storytime (1-5-year-olds) and 1 nurserytime (0-1-year-old) sessions a week. These are designed to introduce members of the community to a love of reading and the library from a young age, building early literacy and speech, as well as a social outing for the children and new parents wanting to meet other new parents.

Lego League

Lego League is a regular weekly program that attracts a regular group and ad hoc visits and home-school families. Lego is a play-based activity that encourages children to be social, be creative and to learn. In 2021-22 the library has added value to this program by incorporating STEAM elements and regular projects.

Intergenerational Programs

Students vs Seniors

Monthly meeting of local Seniors and students of Taminmin College to meet, play games, chat, learn from each other and get a little competitive.

Collection

The collection has been going from strength to strength during the 2021-22 year. The Australian Library and Information Association's Standards and guidelines for Australian public libraries states that a library with the community the size of Litchfield has a standard of 40% of the collection published in the past 5 years. Taminmin Library now has 47% of the collection published within the last 5 years, an increase from 14% from before Litchfield first took over the library service. Library responded to community demands by expanding the Graphic novels collection. It is the biggest collection in circulation with over 4000 loans from this collection alone. A total of over 15,700 items were loaned and over 5,200 renewed last year.

Taminmin Library has a total of 2450 members excluding Taminmin College student membership.





THORAK REGIONAL CEMETERY

Thorak Regional Cemetery is situated amid natural bushland; the Cemetery encompasses more than 26 hectares with over 10 hectares currently landscaped. Various sections of the cemetery allow for plaques, headstones, monuments, memorial trees and memorial rocks to commemorate loved ones, with a special Garden of Angels for children.

Thorak Regional Cemetery is largely a non-denominational cemetery, with areas designated for the Orthodox, Muslim, Bai Hai and Jewish faiths.

It has an onsite crematorium for cremations and ashes can be interred into the peaceful memorial gardens, beautiful granite columbarium, one of two niche walls, or scattered in our scatter gardens.

The cemetery also incorporates a Garden of Remembrance in honour of defence personnel.

Highlights of 2021-22

- Implementation of the irrigation and water storage upgrade under the Local Government Priority Infrastructure Fund Grant.
- Assessment and recommendation by local hydrologist into cemeteries water usage and future management.
- Painting of chapel and administration office.
- Survey, design and layout of "New Section F".
- Council was awarded \$100,000 Local Roads and Community Infrastructure Program Phase 3 Funding for Reserve and Thorak Connectivity.
- Upgrades to Chapel entrance, Custom service area and Operations area.
- Planting of 30 trees.





INFRASTRUCTURE

Council is the responsible authority for roads and pathways, stormwater drainage, waste, lighting and public open space within the municipality.

The Litchfield Council Development and Subdivision Standards provide developers and stakeholders (engineers, planners, contractors) with the minimum standards acceptable to Litchfield Council for development and subdivision design, construction, and maintenance of land within Litchfield municipality. The Standards set out the design and approval process and the design criteria and technical requirements for all aspects of development and subdivision managed by Council within the Litchfield municipality.

Section 27 of the Planning Act allows for Council to prepare a Contribution Plan requiring payment of a contribution from developers towards the cost of providing infrastructure in order to meet expected increased demand from development and subdivision.

Highlights for 2021-22 include:

- The \$21 million jointly funded Strategic Mango Roads Project was completed during the year with construction completion of Kentish Road.
- Road safety upgrades to Power and Spencer Road floodway sections with flood mitigation works on Brougham Road.
- Virginia Road - Pavement rehabilitation works completed December 2021.
- Resealing of 15.4km of road jointly funded with Local Roads and Community Infrastructure (LRCI) a further \$1.18M of funding has been secured for road resealing in 2022-23 financial year. Works include shoulder top ups, edge break repairs and line marking.
- Commencement of Mira Square Community Building with expected hand over late 2022, as pictured above.
- 790m of foot path was renewed on Whitewood Road.
- Maintenance grading of unsealed roads completed as per planned frequency with 4.6km of Unsealed Roads being re-sheeted and reformed.
- Multiple pavement repairs were undertaken throughout the municipality on Thorngate Rd, Townend Rd, Spencley Rd, Lowther Rd, Virginia Rd, and Hillier Rd.
- Solar panels were installed at Thorak Regional Cemetery & Mobile Workforce Shed to reduce power consumption.

MOBILE WORKFORCE

Council employs a Mobile Workforce of skilled operatives to provide slashing, mowing and weed control for Council's land, road reserves and easements.

The work force undertakes all of the planned and remedial maintenance work in the Litchfield Municipality, with job allocation and scheduling organised to comply with seasonal activities, including wet weather and total fire ban days.

Effective scheduling of time and skills is crucial to optimising their utilisation and maximising return. The team work a yearly schedule to cover the region, spread over 3,000kms with 750kms of roads.

Dry Season Quarter July-Sept 2021

During this dry season quarter every council owned road had litter collection completed, additional collections on arterial roads

- 719 bags > 2.5 tonne estimate, this does not include additional bulk items not bagged.

Following the sign audit last reporting year:

- 340 sign installs/repairs as identified in the audits.
- Every guidepost along council's road network was checked, works completed guideposts installed.
- 411 cut for non-compliance.
- 287 straightened bent and/or vandalised from a total of 1593.

Branch obstruction roadside caretaking action taken:

- All roads maintained by council mowers.
- Howard Springs, Humpty Doo and Bees creek branches pruned overhanging fences and causing issues.
- Small regrowth and vegetation obstructing signs were also attended to.



Wet Season Quarter Oct-Dec 2021

- All roads monitored for litter and serviced as required; 200kg of 15 roads for this quarter.
- Four land parcels had fuel reduction burns late November as recommended in the 2020-25 Bushfire Management Plan.
- Six land parcels were mulched to the recommended width as per the 2020-25 Bushfire Management Plan.
- 91 signs were replaced or repaired.
- 130 guideposts installed and 170 straightened.
- Three rounds of traffic counts installed and retrieved.
- Four trees that damaged fences removed and fence repaired.
- Four tree over road responded to.
- Assistance with grounds and building maintenance at three reserves.



Monsoon Quarter Jan-March 2022

- This quarter is predominately grass cutting and weed spraying; during the few days of monsoonal weather 30 bags of rubbish were collected along the main arterial roads.
- All firebreaks under the Weed Management Plan were sprayed in accordance with recommendations.
- Roadside furniture spraying was completed in front of grass cutting plant.
- Bulk spraying of targeted sites and accessible council lands works commenced.
- One round of bulk spraying completed pre monsoons on all land parcels.
- Request For Quote advertised in tender link to secure a contractor with relevant qualifications to ensure council meets the requirements of mitigation burning recommendations in the Bushfire Management Plan 2020-25.
- Firebreak widening is up to date with the Bushfire Management Plan.
- 87 signs were repaired or reinstalled with 90% deemed to be due to negligent vandalism (Mobile Workforce always ensures signs are repaired as soon as practical from notification, average 1-5 days).

Dry Season Quarter April-June 2022

- Two rounds of spraying slashing and mowing completed on time and in June, additional cuts on arterial roads and Knuckey lagoon area and Lambles area.
- All firebreaks completed where assessable.
- Sign audits and orders completed, and stock collected for dry season work.
- 37 signs repaired this quarter 90% vandals.
- 290 bags of rubbish collected pre arterial road slashing and as part of firewatch duties.
- Humpty Doo Village Green clean up gardens and roofs and furniture to Helping People Achieve.
- Howard Park and Knuckey reserves remove furniture to Helping People Achieve as directed.



WASTE

Council's waste management service includes three waste transfer stations (WTS) located at Humpty Doo, Howard Springs and Berry Springs.

Once waste is brought to any of these transfer stations, it is either processed and on-sold back to the community, goes on to other recycling ventures or goes to the only landfill facility in the Top End - the City of Darwin's Shoal Bay facility near Leanyer. People are responsible for the delivery of their waste and recyclable material to our transfer stations. Mixed waste is deposited into skip bins or pushed into a compactor then transported to the Shoal Bay landfill. Recyclables are collected at all sites and processed at a privately owned and managed materials recovery. Bulky materials such as concrete, green waste and scrap steel are stockpiled and recycled or reused offsite.

- Council has partnered with EcoCycle (alkaline, mobile phone and lithium batteries) to diversify recycling options, to increase diversion from landfill.
- Ongoing mulching and steel recycling programs.
- Fees and charges updated and implemented to include cost recovery for tyres, fridges, air cond and gas bottles.
- Staff excelling during Covid lockdowns, with minimal impacted to waste services.
- Asbestos remediation Project at Humpty Doo.
- Amended opening times at BSWTS.
- Bitumen upgrades at HDWTS & HSWTS.



Our Commitments



ADVOCACY STRATEGY

Council continued to advocate to the Northern Territory Government and Australian Government on behalf of the Litchfield community, to ensure local infrastructure and service needs are met.

Litchfield Council is undergoing an exciting and challenging time, our population is growing; our community is becoming increasingly engaged and Council has plans and projects underway.

The key focus areas for advocacy in 2022 were:

Freds Pass Sports and Recreation Reserve funding

The Freds Pass Sports and Recreation Reserve currently caters for 10,000 users a week with assets worth over \$5 million.

In 2021 - 2022 Council advocated for consistent investment of \$5 million per year over a four-year period into facility upgrades and new sporting facilities. The objective being the Improved ability for residents to participate in sport, including new facilities for popular sporting activities that are currently not presented, i.e. tennis, netball, basketball.

Australian and NT Government investment: \$20 million over four years.

Prior to the 2022 Federal election an amount of \$10 million was promised by Liberal and was matched by Labor pending election to government. With the current outcome for a Labor government Council continues to campaign for the \$10million funding

promise and match this with local, state and federal stakeholders to uphold one of the greatest recreation facilities in the Top End.

Proposed Development of Holtze, Kowandi and Virginia West

The Northern Territory Government commenced a three-stage planning process to shape the growth of area surrounding Palmerston. This includes the development and expansion of suburbs in Holtze, Kowandi and Virginia West which are currently in the Litchfield Municipality.

Council supported developments in these areas provided they are in-line with the rural amenity and rural lifestyle.

Social cohesion through improved library services

Recent studies suggest that the Taminmin Library does not fully cater appropriately or adequately for all residents of Litchfield due to space and access restrictions.

Council continues to investigate opportunities to increase accessibility, provide a safe community space for youth and develop a library service to Australian standard.



ENGAGING OUR COMMUNITY

With the completion of the Strategic Community Engagement Strategy and Action Plan the council commits to a mature and measured approach to engagement within the region.

Some of the key objectives identified in the reporting year include:

1. Provide accessible information to ensure the community has the opportunity to contribute to and/or understand the decision-making process.
2. Reflects the importance of community feedback and demonstrates how their input has been considered.
3. To provide a best practice approach in all community engagement activities.
2. Best practice approach in all community engagement activities - Improved understanding, capacity and skill in community engagement practice.
3. Strengthen mutual understanding of why and how Council will engage – Encourage ongoing conversation by being a trusted service provider who is listening to the needs of the community and has a willingness to consider and incorporate feedback.
4. Provide a voice for all - Enabling and encouraging community involvement and participation in consultation activities and provide meaningful opportunities for engagement.

The strategy has been designed with these in mind and will roll out future communications and engagement with the following key objectives:

1. Commitment to robust and transparent engagement practice – Develop and foster an environment of trust and confidence that creates and enables a two-way dialogue between the community, stakeholders and Council.



IMPROVING COUNCIL'S DIGITAL FOOTPRINT

The communications and engagement department at Council introduced some dynamic content on both social media and website assets towards the end of the current reporting period.

With digital media training for the elected members and some key media staff Council is determined to pursue a modern, best practice digital presence with user experience design, multi layered content for increased accessibility and ease of consumption across multiple devices and formats.

In developing a best practice digital presence within our community, we aim to roll out more online services and options for payments, feedback, consultation, and information dissemination across the region. As we close the gap on the sheer distances between neighbours and businesses in Litchfield through digital advocacy we hope to build up our community as well connected, with a responsive council for generations to come.

 **4,484**
followers on
Council's
Facebook,
2021-22



162,878
page views
to the council
website
2021-22

HAVE YOUR SAY LITCHFIELD

Litchfield Council is committed to effective community engagement and is passionate about the future of the municipality.

Through effective and inclusive community engagement practices, Council looks to capture the vast knowledge, experience, and aspirations of our community.

In 2021-22, Council engaged with the community through a number of key projects.

Litchfield Council is committed to effective community engagement and is passionate about the future of the municipality.

Through effective and inclusive community engagement practices, Council looks to capture the vast knowledge, experience, and aspirations of our community.

In 2021-22, Council engaged with the community through a number of key projects.

- Draft Municipal Plan and Budget 2022-23.
- 2022 Annual community survey - the 2022 annual community survey was open for public submissions for a period of four weeks with 272 responses.
- Youth Strategy consultation that informed the future of Youth engagement in Litchfield.

2022 COMMUNITY SURVEY

Litchfield Council conducts the community survey annually to hear from residents in our community and to provide Council with information to better understand satisfaction in how Council manages its services and facilities.

The results of the survey are used in future planning for the municipality.

As an annual key performance indicator, the Community Survey is a strong engagement tool to assess:

- Community satisfaction with Council services;
- If Council is meeting community expectations;
- Areas for improvement; and
- Understanding community needs.

The 2022 Community Survey results were generally positive especially in the area of satisfaction with Council's services and facilities.

The table below shows the satisfaction of services and facilities that are rated as very good, good or adequate in order from most satisfaction increased from 2020-21.

Services or facilities	2019	2020	2021	2022	Variance in satisfaction
Animal management	52%	43%	44%	71%	27% increase
Weed management on Council land	65%	35%	35%	60%	25% increase
Roadside maintenance	62%	62%	60%	83%	23% increase
Waste recycling opportunities	52%	52%	56%	79%	23% increase
Road drainage maintenance	62%	61%	66%	84%	18% increase
Maintenance of local roads	66%	62%	64%	71%	7% increase
Waste Transfer Stations	81%	83%	85%	88%	3% increase
Recreation Reserves	83%	79%	82%	87%	5% increase
Thorak Regional Cemetery	75%	76%	94%	97%	3% increase
Community Library	92%	78%	88%	90%	2% increase

Council's overall performance - very good or good

Rating	2019	2020	2021	2022	Variance
Very good, good, or adequate	62%	46%	60%	72%	12% increase



your Say Litchfield

ANNUAL COMMUNITY SURVEY

The Litchfield Council Community Survey is conducted annually to hear from people living in the Litchfield Municipality.

Responses to this survey provide Council with information to better understand the community's satisfaction in how Council manages services and facilities.

The Community Survey is one method Council uses in future planning for the municipality.

Have your say today, for a better tomorrow.





Our Responsibilities

GOOD GOVERNANCE

Good governance is the process by which the Council ensures its decision making is transparent and accountable and that its operation is democratic and well managed.

Good governance means that the structures, activities and operations of the Council are conducted in accordance with principles of legal compliance, probity, transparency, accountability, and with respect for residents, for people within the organisation and for other stakeholders.

RISK MANAGEMENT AND AUDIT COMMITTEE

The Risk Management and Audit Committee (RMAC) is an advisory committee of Council responsible for monitoring Council's compliance with the proper standards of financial management, the Local Government Act and (General) Regulations and the Accounting Standards.

The RMAC comprises the following members:

Garry Lambert - Chairperson
Cr Mathew Salter - Committee Member
Cr Mark Sidey - Committee Member
Mayor Doug Barden - Ex-Officio

The RMAC met four times during the financial year. Matters presented to the RMAC were consistent with the agreed workplan and included:

- The 2020-21 Annual Report and financial statements.
- Reviewing the management responses to audit findings.
- Implementation and review of the risk register, including monitoring progress on treatments to reduce risk for Council in all areas of operation.
- Endorsing Council policies (FIN15 Purchasing Card Policy – Council Members and CEO, FIN12 Purchasing Card Policy – Council Staff, FIN10 Fraud Protection Plan).
- Monitoring implementation of actions from previous internal audits (ICT Security Audit).
- Reviewing Council's Procurement, Asset and Contract Management Committee (PACMan) minutes.

FREEDOM OF INFORMATION

INFORMATION AND RECORDS MANAGEMENT

Litchfield Council is a public sector organisation under the Northern Territory Information Act.

In the 2021-22 financial year, Council responded to the following freedom of information (FOI) requests:

FOI requests open as at 1 July 2021	0
Applications to access personal information	0
Applications to access government information	4
Accepted applications withdrawn	0
Unaccepted applications	0
Accepted applications finalised	4
Applications still open as at 30 June 2022	0

Litchfield Council's records and archives management complies with the requirements of the Local Government Act 2019, the Local Government (General) Regulations 2021 and the Information Act 2002.





Our Investment

SUMMARY OF FINANCIALS

Council is well placed to continue to deliver quality community services and enhance its long-term sustainability with a good cash position and no debt.

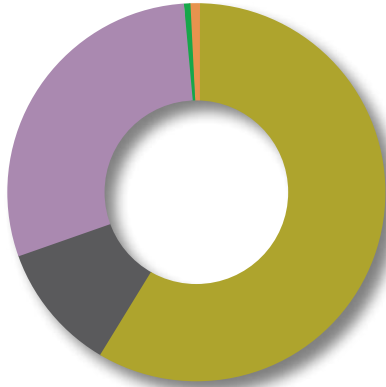
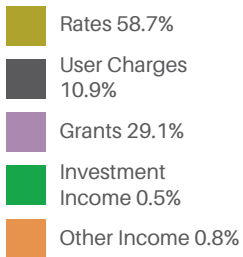
Enhancing Council's revenue-raising capabilities is necessary to ensure Community services and assets are sufficiently funded well in the future, and the council can develop Litchfield as 'the best place to live, work and play in the Top End'.

Council has demonstrated limited growth in operating costs in line with the second review budget, adopted budget and long-term financial plan.

Simplified income statement	Budget (\$)	Actuals (\$)	% of Budget
Income raised through our ratepayers	12,107,821	11,927,544	99%
Income raised through our customers	1,835,192	2,222,664	121%
Income raised through external parties in form of grants and subsidies	4,829,311	5,910,687	122%
Income earned from bank investments and interest charges	66,262	97,897	148%
Other income	129,096	161,599	125%
Total earnings	18,967,682	20,320,391	107%
Expenditure on our staff providing community services	7,008,554	6,865,466	98%
Expenditure on contractors and consultants providing community services	8,915,743	8,209,288	92%
Cost of assets used in providing community services (depreciation)	13,660,232	10,125,380	74%
Total expenses	29,584,529	25,200,134	85%
Council's operating deficit	(10,616,847)	(4,879,743)	46%
Expenditure incurred on asset sales and disposal	-	18,683	0%
Income raised through external parties in form of grants and subsidies - new and upgrade of assets	1,699,669	60,619	4%
Council's total deficit	(8,917,178)	(4,801,041)	54%
Other Comprehensive Income			
Changes in Revaluation Surplus - I,PP&E	-	109,609,776	0%
Total Comprehensive Income	(8,917,178)	104,808,735	(1145%)

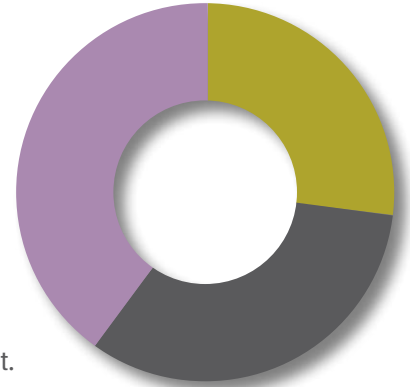
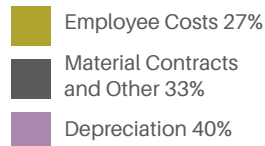
Income in 2021-22

Budget \$18.9 million
Actual \$20.3 million



Expenses in 2021-22

Budget \$29.6 million
Actual \$25.2 million



All expenditure items came in under budget.

Simplified statement of financial position

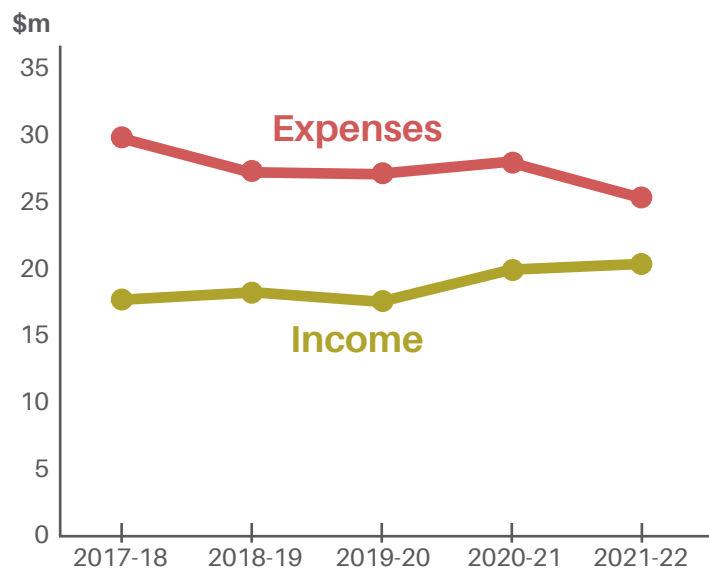
2021-22 (\$)

What we own - cash	22,484,064
What we own - unpaid rates and other receivables	2,639,071
What we own - assets	405,596,148
Total assets	430,719,282

What we owe to our suppliers	4,042,049
What we owe to our staff	978,200
Total liabilities	5,020,249

Net community worth	425,699,033
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How does this compare to previous years?



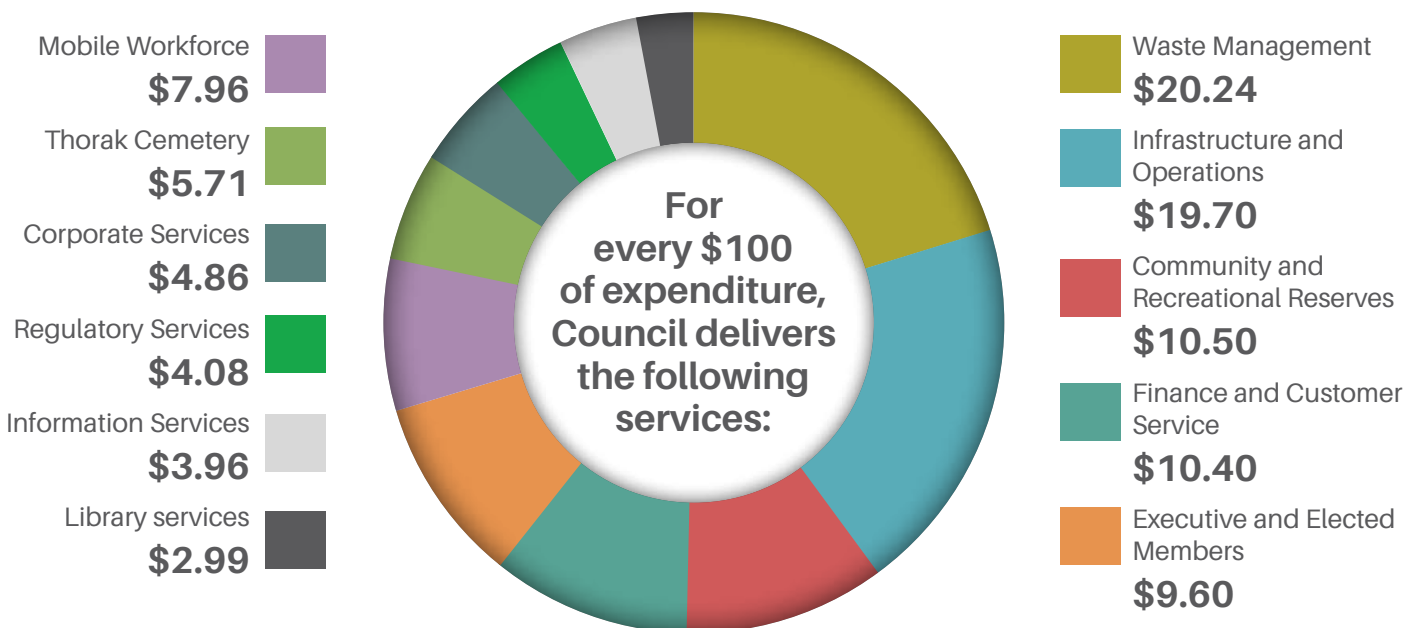
FINANCIAL SUSTAINABILITY 2021-22

Financial Sustainability Indicators

	2021-22	2020-21	2019-20	2018-19	2017-18
Asset Sustainability Ratio					
Indicates if Council is replacing or renewing existing assets in a timely manner as the assets are consumed. Benchmark is 90% and above	55.68%	37.00%	22.00%	52.00%	44.80%
Outstanding Rates Ratio					
Identifies if Council is collecting rates and charges in a timely manner and the effectiveness of debt recovery efforts. Benchmark is 10% or less	18.99%	22.60%	24.20%	22.46%	20.61%
Own source operating revenue coverage ratio					
This ratio measures the degree to which Council relies on external funding to cover its operational expenses. Benchmark minimum is 60%	57.18%	49.30%	49.66%	48.42%	54.90%
Current ratio (Liquidity ratio)					
Identifies Council's ability to meet its short term financial commitments as and when they fall due. Benchmark is one or more	5.23	4.08	4.61	10.28	7.01
Debt service ratio					
Indicates Council's ability to repay loans. Council has no loans. Benchmark is less than 1.0	0	0	0	0.1	0

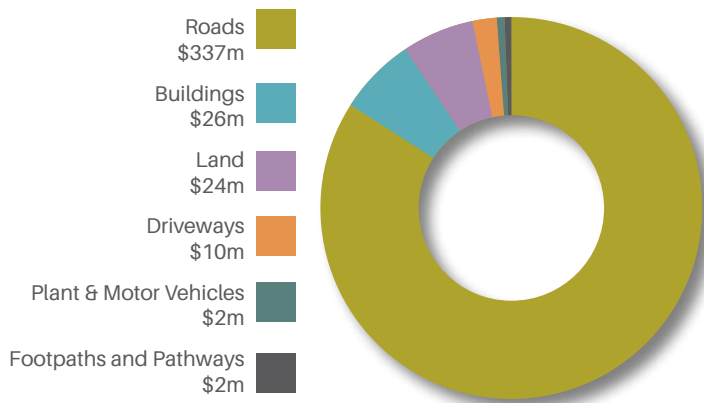
What do these ratios mean?

KPI	Explanation
Asset sustainability ratio	Council’s Asset Sustainability ratio continues to remain well below the local government target of 90%. The strong current ratio combined with no debt, allows Council to fulfill its short-term obligations, however there are long-term challenges to fund asset replacement (renewal) needs. Council’s total income falls short of raising enough funds for future capital replacement needs.
Outstanding rates ratio	In the absence of a standard industry benchmark, a target of 5% for City Councils and 10% for Regional Councils is considered best practice. Council’s adopted municipal plan target is set at 18%.
Own source revenue ratio	This ratio indicates Council’s ability to pay for its operational expenditure through its own revenue sources. The higher the ratio, the more self-reliant a Council and less depended on grants. A ratio of 40% to 60% is considered as a base level, between 60% to 90% is considered intermediate level and more than 90% is considered advanced level. Council’s Own Source Operating Revenue Coverage ratio falls in the intermediate level and meets Councils Municipal Plan KPI of greater than 60%.
Current ratio (liquidity ratio)	A ratio of greater than 1 is required to provide assurance that Council has enough funds to pay its short-term financial commitments. Council’s Current Ratio sits favourably against the municipal target and local government benchmarks. This ratio indicates Council is well placed in the short term to fulfill its operating expenses (excluding depreciation expense).
Debt service ratio	Council has no debt and therefore fully meets the Municipal Plan Target of less than 1.



ASSETS

Total Assets as at June 2022



Majority of Council's assets are made up of roads and related infrastructure, followed by buildings and culverts. Council's Road Asset Management Plan (approved in 2018) estimated an annual funding shortfall of \$4.6 million on average over a ten-year period.

The shortfall comprises the cost to renew and the cost to maintain assets at the lowest asset life cycle cost. This challenge is also evidenced as Council incurs annual operational deficits as current income levels fall short of funding the depreciation expense. Current income levels also fall short of funding annual required asset renewals. To achieve a sustainable position in the long-term, tradeoffs are required between the levels of service provided to the community and Council's income raising capacity.

Council did undertake an asset revaluation of Roads and kerb and gutter in 2022 and items have been updated based on asset condition.





Our performance

OUR PERFORMANCE

Office of the Chief Executive

Council Leadership	Provides strategic leadership, good governance, advocacy and decision-making to achieve corporate outcomes.
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Community & Lifestyle

Regulatory Services	Administers Council's Dog Management By-Laws. Promotes and supports responsible dog ownership through public education and initiatives. Provides information to help manage and control feral dogs. Manages abandoned vehicles.
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Community	Supports and resources recreation reserves management committees to provide fit-for-purpose sport and recreational facilities. Develops inspection regimes and maintenance programs for playgrounds and trees on recreation reserves. Manages Council's Community Grants Scheme and supports community events and programs.
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Library & Family Services	Provides public library services that promote lifelong learning, community connectedness and childhood development through collection development, program delivery and promotion of services.
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Infrastructure & Operations

Infrastructure and Assets	Plans, delivers and manages Council's road network and other infrastructure to ensure the social, cultural and economic success of the Litchfield municipality.
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Mobile Workforce	Provides an effective and efficient maintenance service, including weed and bushfire management for Council's road verges, drainage easements, signs, reserves, excised lands and Council facilities
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Planning and Development	Reviews and provides comment on all regional plans, policies, development proposals, and planning applications relevant to the Litchfield municipality. Administers future Council assets, works permits, and proposals for road openings and closures.
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Waste Management	Provides an environmentally sustainable, safe and cost-effective waste management system through Council's waste transfer stations and recycling operations.
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Thorak Regional Cemetery	Operate the Thorak Regional Cemetery and Crematorium for the Top End efficiently and effectively in accordance with approved plans, the Northern Territory Cemeteries Act 1952, Cemeteries Regulations, Council policies and community expectations.
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Business Excellence

Finance and Customer Service	Provides financial services to help Council make informed decisions and allocate resources efficiently and effectively in the short and long term, while ensuring Council meets its objectives and all statutory and regulatory obligations. Provides timely and quality front counter customer services for residents and visitors and manages rates records in accordance with policy and legislative requirements.
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People and Performance	Manages the workplace health and safety system and a range of operational, advisory and strategic human resource services that meet statutory requirements, including governance and risk and enables Council to attract, develop and retain great staff.
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Information Technology	Manages Council's information and communications systems to ensure alignment with business needs and excellent customer service.
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BUDGET BY PROGRAM PROFILE

	2021/22 Budget Review-2 (\$)	2021/22 Actual (\$)
Community		
Operational Revenue	78,142.00	111,483.12
Operational Expenditure	1,665,950.00	1,583,299.40
Net Operating Surplus (Cost)	(1,587,808.00)	(1,471,816.28)
Community - Library		
Operational Revenue	443,009.00	463,275.66
Operational Expenditure	443,009.00	450,700.11
Net Operating Surplus (Cost)	-	12,575.55
Corporate		
Operational Revenue	40,000.00	43,876.46
Operational Expenditure	742,118.00	732,830.92
Net Operating Surplus (Cost)	(702,118.00)	(688,954.46)
Council Leadership		
Operational Revenue	16,030.00	14,177.27
Operational Expenditure	1,286,746.00	1,446,415.76
Net Operating Surplus (Cost)	(1,270,716.00)	(1,432,238.49)
Finance & Customer Service		
Operational Revenue	9,593,981.00	9,696,930.34
Operational Expenditure	1,528,322.00	1,568,352.45
Net Operating Surplus (Cost)	8,065,659.00	8,128,577.89
Information Services		
Operational Revenue	-	-
Operational Expenditure	651,309.00	597,441.99
Net Operating Surplus (Cost)	(651,309.00)	(597,441.99)
Infrastructure & Assets		
Operational Revenue	5,610,012.00	4,940,056.43
Operational Expenditure	3,538,302.00	2,968,873.76
Net Operating Surplus (Cost)	2,071,710.00	1,971,182.67

	2021/22 Budget Review-2	2021/22 Actual
Mobile Workforce		
Operational Revenue	-	4,583.00
Operational Expenditure	1,172,246.00	1,200,299.11
Net Operating Surplus (Cost)	(1,172,246.00)	(1,195,716.11)
Regulatory Services		
Operational Revenue	248,570.00	209,386.61
Operational Expenditure	567,631.00	614,714.99
Net Operating Surplus (Cost)	(319,061.00)	(405,328.38)
Thorak Regional Cemetery		
Operational Revenue	1,345,453.00	1,709,070.60
Operational Expenditure	858,806.00	860,824.39
Net Operating Surplus (Cost)	486,647.00	848,246.21
Waste Management		
Operational Revenue	3,292,154.00	3,206,251.92
Operational Expenditure	3,469,858.00	3,051,002.37
Net Operating Surplus (Cost)	(177,704.00)	155,249.55

SERVICE DELIVERY KEY PERFORMANCE INDICATORS

Key Outputs	Measures	Target	Actual	Results
COUNCIL LEADERSHIP				
Powerful and effective Advocacy				
Advocacy Submissions to government	Arrange and attend quarterly meetings with relevant ministers on advocacy projects	1 per qtr	>5	Green
Advocacy Strategy	Current year actions	Complete	Federal Election Advocacy document developed and Mango Roads Stage 2 developed	Green
Good Governance				
Elected members training and development	min 1 per qtr	min 1 per qtr	>5	Green
Supporting local businesses	Hold three Litchfield Women in Business Network events each year	3 events	<3 - moved to an independent association	Red
Engaging our community				
Annual Community Survey	Overall Satisfaction	>60%	81%	Green
CORPORATE				
Engaging our community				
Community Engagement	Community Engagement Strategy actions: Year 4 (8 Actions) complete	90%	Complete	Green
Social media management	Increased interaction on Council's Facebook page - post engagement		4,488 followers, 95,384 page reaches for 2021-22	Green
Modern service delivery				
Media monitoring and management	Media response time	<24 hours	100%	Green

Key Outputs	Measures	Target	Actual	Results
HUMAN RESOURCES & WHS				
Good Governance				
Human resources policies, procedures, checklists	4 policies reviewed and compliant	Complete	3 reviewed	
An engaged and productive workforce	Staff turnover rate	<10%	30.26%	
Modern service delivery				
Number of workplace safety incidents	Number of reportable incidents	0	0	
	Lost time injury rate	0	2.23	
	Workers' compensation claims	<3	4	
PLANNING & DEVELOPMENT				
Powerful and effective Advocacy				
Submissions to the Northern Territory Government	Comments submitted on applications within required timeframe	>90%	100%	
Modern service delivery				
Approval of plans, reports and construction documentation (days are working days and start from when all information is provided and relevant fees paid)	Plan reviews for building certification issued within 10 working days	>90%	100%	
	Plan and report reviews for development and subdivision issued within 15 working days	>90%	100%	
	Works Permits issued within five days	>90%	100%	
Subdivision approvals and handover processes	Delivered in accordance with standards	Achieved	Achieved	

Key Outputs	Measures	Target	Actual	Results
INFRASTRUCTURE & ASSETS				
Engaging our community				
Capital Works Program	Affected residents and relevant stakeholders consulted prior to works starting	100%	100%	Green
Modern service delivery				
Capital Works Program	Programmed works completed within budget	>90%	Achieved	Green
Grant-funded projects	Completed and acquitted inline with agreement requirements	Complete	Complete	Green
Asset Management Plans	All AMPs adopted as per the AMP schedule	Complete	Complete	Green
Road Maintenance Program	Potholes patched and repaired – Added to maintenance schedule	Complete	Complete	Green
	Gravel roads graded	Complete	Complete	Green
Street lighting maintenance	Added to maintenance schedule	Complete	Complete	Green
Productive Mango Roads Project	Kentish Road	Complete	Complete	Green
Shared Path Program	Current year program completed	Complete	Complete	Green
Major Road Network disruptions	Emergency response time	Complete	Complete	Green
New Initiative				
Climate Action Plan	Development of a plan for the future of Councils Environmental Sustainability.	Complete	Complete	Green
Long-term Traffic Planning	Development of a long-term traffic plan to cater for increasing traffic volumes	Complete	Not Complete	Red
Urban Landscaping Program	Development of a urban landscaping plan	Complete	Complete	Green

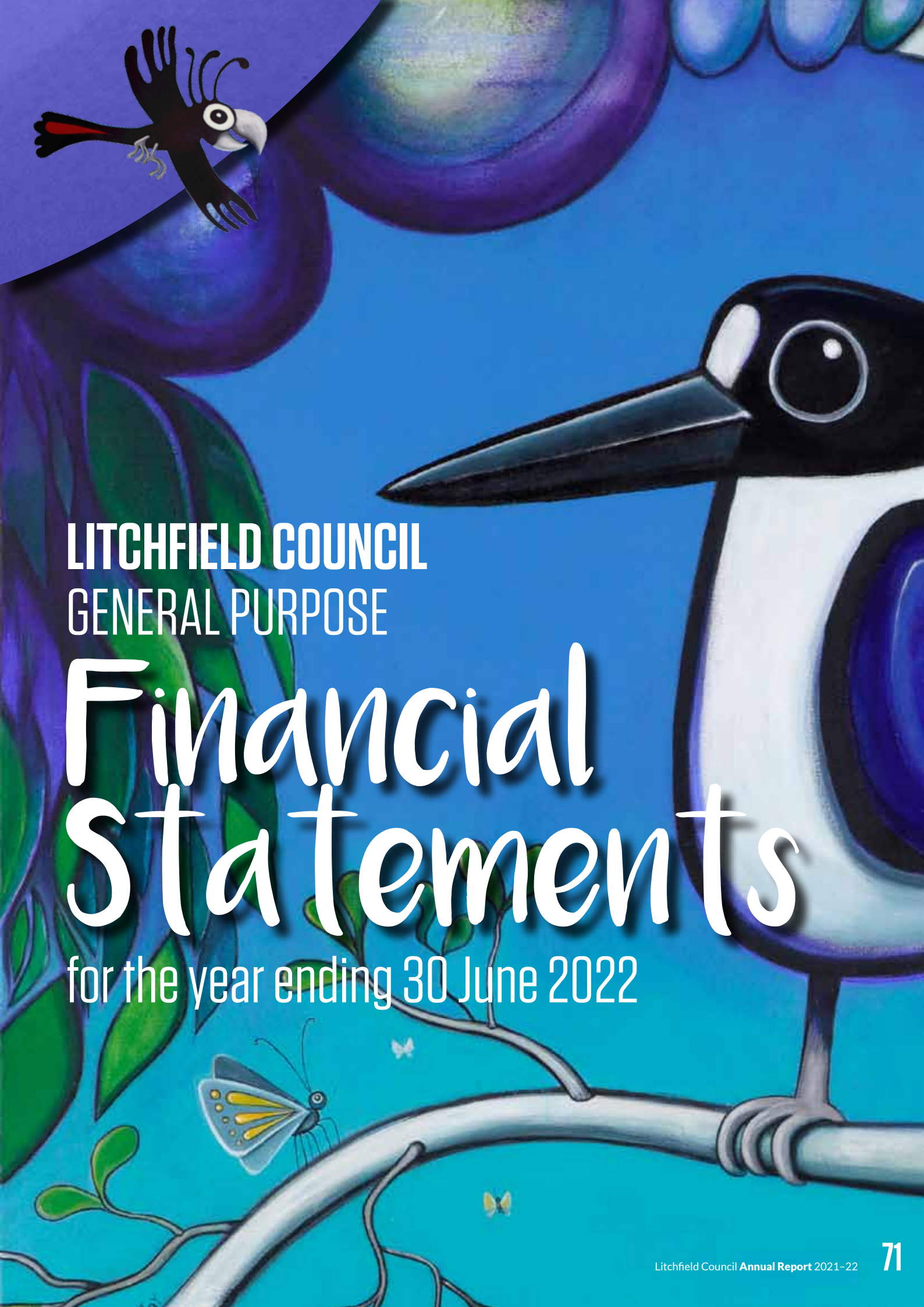
Key Outputs	Measures	Target	Actual	Results
WASTE MANAGEMENT				
Engaging Our Community				
Community Benefit Fund Income	Income raised through recycling activities including cash for containers	5% annual increase	\$48,781 raised 42% increase from previous year	
Maximise diversion from landfill	Residential waste tonnage transferred to Shoal Bay	<7000 tonnes	7145 tonnes	
	Commercial waste tonnage transferred to Shoal Bay	<1000 tonnes	78 tonnes	
Cyclone season preparation	Free residential green waste disposal in November	Complete	Complete	
Modern service delivery				
Recycled materials	Volume of green and wood waste processed for resale	>3,500 cubic metres	1400 m3 Removal of green waste charge to encourage increased green waste deposits	
	Volume of concrete crushed for resale	>500 cubic metres	489 m3	
Maximise diversion from landfill	Amount of total waste diverted from landfill	>35%	39%	
	Amount of total waste that is dry recyclables	>15%	14%	
	Quantity of scrap metal collected and recycled	>1000 tonnes	1014 tonnes	
	Quantity of cash for containers collected and recycled	>50 tonnes	43.2 tonnes	
	Quantity of electronics collected for Techcollect	>40 tonnes	72	
	Quantity of tyres, batteries and oil collected for recycling	>100 tonnes	139 tonnes	
	Landfill closure plans for Howard Springs and Berry Springs Waste Transfer Stations prepared	Increase in data collected	Yes	
	Amenity upgrades at transfer stations (continues year 5) undertaken	Complete	Complete	
New initiative				
Waste Transfer Station swipe card feasibility study and Weighbridge	Feasibility study on need for swipe card and weighbridge facility	Complete	Complete	
Reduce Waste to Landfill - Rebate Scheme	The project aims to provide a reusable cloth nappy and sanitary pads rebate scheme to reduce landfill	Complete	Complete - all funds expended within six months	

Key Outputs	Measures	Target	Actual	Results
REGULATORY SERVICES				
Engaging our community				
Responsible dog ownership	Number of registered dogs increased	>10%	5.90%	Red
	Number impounded dogs reclaimed by owner	>70%	56.70%	Red
	Number of registered dogs de-sexed	>70%	76.30%	Green
Animal Management Plan - Year 3	Attendance at community events	2+ events attended	5	Green
	Dog Awareness Program delivered at schools and childcare	6 + visits	11 Visits	Green
	Dogs Day Out event (or similar) delivered, targeting improved awareness, increase registration, general pet owner education	1 event	0 - Cancelled	Red
Modern service delivery				
Regulatory service	Investigations completed within 30 working days	>90%	63%	Red
	Customer requests actioned in less than two working days	>90%	84%	Red
MOBILE WORKFORCE				
Modern service delivery				
Roadside maintenance	Volume of litter collected	Reducing Trend	Achieved	Green
	Vegetation slashed and Council roads mowed	2 rounds	Complete	Green
Weed management	Weeds managed on Council roads and land in accordance with service levels in weed management program	Complete	Complete	Green
Bushfire management	Council firebreaks maintained	Complete	Complete	Green
	Firebreaks widened in accordance with fire management program	Complete	Complete	Green
	Hazard burns undertaken in consultation with other authorities	Complete	Complete	Green
Road furniture maintenance	Signs and guideposts repaired within target timeframes	>90% <24 Hours urgent 14 days standard	Achieved	Green

Key Outputs	Measures	Target	Actual	Results
INFORMATION & COMMUNICATION TECHNOLOGY				
Modern service delivery				
Information and Communication Technology (ICT) managed service contract management	Percentage of Service Desk requests closed against open requests during a period	90%	94.50%	
Corporate Enterprise Solution (CES) software	CES updated with the latest version (patch) available nationally	No more than 1 patch behind	Achieved	
ICT Improvement Plan	Annual actions completed	100%	97%	
ICT Security Audit actions	Annual actions completed	100%	100%	
Geographical Information System (GIS)	Age of GIS imagery of populated areas	<1 year	<1 year	
	Age of NTG downloaded data	<1 week	<1 week	
COMMUNITY DEVELOPMENT				
Engaging our community				
Council partnership and support grants	Number of partnerships supported	10	12	
Servicing community needs at reserves	Funding provided to community reserves	Funding agreements established	All funding agreements complete and signed for 12 months	
Good Governance				
Grant applications	Grants received by Council acquitted within agreed timeframes	100%	100%	
Modern service delivery				
Annual Community Grants Program initiatives	Number of community events and programs supported	12	9	
Represent and advocate for the needs of young people in Litchfield	Participation in Palmerston and Rural Youth Services meetings	Maintain an active membership and attend 80% of meetings	Of the eight meetings held five were attended 62%.	
Australia Day Event	Community participation	>300	Approximately 250 people attended	
Annual Art Exhibition	Community participation	>55 entries	65 entries	
Tourism and Events Strategy	Current year actions	Completed	Completed	
New Initiatives				
Stage 1 - Reconciliation Action Plan	Planning to commence first stage of the Reconciliation Action Plan	Complete	Draft Reconciliation Action Plan developed	
Youth Engagement Follow Up Forum and Activities	Development of a youth strategy and action plan	Complete	Complete	

Key Outputs	Measures	Target	Actual	Results
FINANCE				
Good Governance				
Annual Budget, Annual Report, Municipal Plan	Compliance with management, statutory and regulatory budgeting and reporting	100%	100%	
Monthly and annual financial reporting, including annual audit and forecasting	Unqualified audit	Complete	Complete	
	Asset sustainability ratio	>30%	26%	
	Current ratio (Liquidity)	>1	>1	
	Debt service ratio	>1	>1	
Long term rating strategy	Own-source revenue ratio increased, to lower Council's dependency on government grants and other funding sources	>60%	57%	
Investments	Compliance with policy and statutory requirements, reported monthly	100%	99%	
Modern service delivery				
Rates and accounts receivable collection	Rates and annual charges outstanding	<18%	<18.99%	
Front counter customer experience	Customer rating (very good, good, poor, very poor)	Very good	Very good	
GOVERNANCE & RISK				
Good Governance				
Local Government Act 2019 compliance	Compliance with legislative requirements of the Department of the Chief Minister and Cabinet	100%	100%	
Policy framework	Council policies reviewed before due date	>90%	91%	
Elected members support	Breaches of the code of conduct by elected members	0	1 Breach	
Modern service delivery				
Risk Management Audit Committee (RMAC)	Number of RMAC meetings held	4	4	
Records management review and improvements	Volume of records held in storage reduced	By 10% from previous year	<10% 11 cartons sentenced for destruction over the year	

Key Outputs	Measures	Target	Actual	Results
LIBRARY SERVICES				
Engaging our community				
Visitors to the library	Weekly door count	>400	Total average weekly door count for the year is 484	
Promotion of services	Interaction with Library Facebook page	900 likes of Facebook page	1,103	
Good Governance				
Shared Service Governance Framework	Governance framework developed	Completed	Complete	
Modern service delivery				
Collection improvements	Number of Annual loans	>15,800	15,142	
	Age of collection: % of collection published in the past five years	>40%	46%	
Program delivery	Program participation each year	>3,200	3654	
Library events	Events delivered	>3	4	
THORAK REGIONAL CEMETERY				
Good Governance				
Servicing community needs and regulatory obligations by keeping cemetery records and maintaining rights of burial	Compliance with legislative requirements	100%	100%	
Monthly reporting to the Thorak Regional Cemetery Board	Meet or exceed operational surplus	100%	100%	
Modern service delivery				
Awareness of cemetery profile and public awareness of Thorak services	Information leaflets distributed	Complete	Complete	
	Freds Pass Show Display	Complete	Complete	
Efficient maintenance of grounds and open spaces, including improved mowing, planting, weeding and irrigation regimes	Service level rating from annual community survey	>60%	97% (3% increase)	



LITCHFIELD COUNCIL
GENERAL PURPOSE

Financial Statements

for the year ending 30 June 2022

General Purpose Financial Statements

for the year ended 30 June 2022

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Litchfield Council

General Purpose Financial Statements for the year ended 30 June 2022

Chief Executive Officer's Statement

Chief Executive Officer's Statement

I, Stephen Hoyne, the Chief Executive Officer of Litchfield Council, hereby certify that the Annual Financial Statements:

- have been drawn up in accordance with the applicable Australian Accounting Standards, the *Local Government Act 2019* and the *Local Government (General) Regulations 2021* so as to present fairly the financial position of the Council and the results for the year ended 30 June 2022; and
- are in accordance with the accounting and other records of Council.



Stephen Hoyne
Chief Executive Officer

28 October 2022

Statement of Comprehensive Income

for the year ended 30 June 2022

\$	Notes	2022	2021
Income			
Rates	2a	11,927,544	11,206,165
Statutory Charges	2b	208,537	132,834
User Charges	2c	2,014,127	1,897,123
Grants, Subsidies and Contributions	2g	5,910,687	6,280,141
Investment Income	2d	97,897	161,361
Reimbursements	2e	57	1,766
Other income	2f	161,542	314,458
Total Income		<u>20,320,391</u>	<u>19,993,848</u>
Expenses			
Employee costs	3a	6,865,466	6,417,668
Materials, Contracts and Other Expenses	3b	8,209,288	7,732,302
Depreciation, Amortisation and Impairment	3c	10,125,380	13,669,240
Total Expenses		<u>25,200,134</u>	<u>27,819,210</u>
Operating Surplus / (Deficit)		<u>(4,879,743)</u>	<u>(7,825,362)</u>
Net Gain (Loss) on Disposal or Revaluation of Assets	4	18,683	(1,207)
Amounts Received Specifically for New or Upgraded Assets	2g	60,019	1,720,383
Net Surplus / (Deficit)		<u>(4,801,041)</u>	<u>(6,106,186)</u>
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Gain (Loss) on Revaluation of I,PP&E	9a	109,609,776	–
Total Amounts which will not be reclassified subsequently to operating result		<u>109,609,776</u>	<u>–</u>
Total Other Comprehensive Income		<u>109,609,776</u>	<u>–</u>
Total Comprehensive Income		<u>104,808,735</u>	<u>(6,106,186)</u>

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

Statement of Financial Position

as at 30 June 2022

\$	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	2,611,659	3,884,166
Trade & Other Receivables	5b	2,639,072	2,953,342
Other Financial Assets (Investments)	5c	19,872,404	19,939,294
Total current assets		<u>25,123,135</u>	<u>26,776,802</u>
Non-current assets			
Other Non-Current Assets	6	4,406,884	5,456,554
Infrastructure, Property, Plant & Equipment	7a	401,189,263	295,499,202
Total non-current assets		<u>405,596,147</u>	<u>300,955,756</u>
TOTAL ASSETS		<u>430,719,282</u>	<u>327,732,558</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	4,012,546	5,834,399
Borrowings	8b	6,150	13,562
Provisions	8c	620,254	646,450
Total Current Liabilities		<u>4,638,950</u>	<u>6,494,411</u>
Non-Current Liabilities			
Borrowings	8b	23,353	–
Provisions	8c	357,946	347,849
Total Non-Current Liabilities		<u>381,299</u>	<u>347,849</u>
TOTAL LIABILITIES		<u>5,020,249</u>	<u>6,842,260</u>
Net Assets		<u>425,699,033</u>	<u>320,890,298</u>
EQUITY			
Accumulated surplus		1,303,237	6,586,458
Asset revaluation reserves	9a	403,911,611	294,301,835
Other reserves	9b	20,484,185	20,002,005
Total Council Equity		<u>425,699,033</u>	<u>320,890,298</u>
Total Equity		<u>425,699,033</u>	<u>320,890,298</u>

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

Statement of Changes in Equity

for the year ended 30 June 2022

\$	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2022					
Balance at the end of previous reporting period		6,586,458	294,301,835	20,002,005	320,890,298
Net Surplus / (Deficit) for Year		(4,801,041)	–	–	(4,801,041)
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	109,609,776	–	109,609,776
Other comprehensive income		–	109,609,776	–	109,609,776
Total comprehensive income		(4,801,041)	109,609,776	–	104,808,735
Transfers between Reserves		(482,180)	–	482,180	–
Balance at the end of period		1,303,237	403,911,611	20,484,185	425,699,033
2021					
Balance at the end of previous reporting period		11,433,042	294,301,835	21,261,607	326,996,484
Net Surplus / (Deficit) for Year		(6,106,186)	–	–	(6,106,186)
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	–	–	–
Other comprehensive income		–	–	–	–
Total comprehensive income		(6,106,186)	–	–	(6,106,186)
Transfers between Reserves		1,259,602	–	(1,259,602)	–
Balance at the end of period		6,586,458	294,301,835	20,002,005	320,890,298

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

Statement of Cash Flows

for the year ended 30 June 2022

\$	Notes	2022	2021
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		12,464,630	11,060,134
Statutory Charges		208,537	133,964
User Charges		2,215,539	2,040,995
Grants, Subsidies and Contributions		5,878,349	6,216,541
Investment Receipts		97,897	428,526
Reimbursements		57	1,766
Other Receipts		1,427,571	1,380,765
<u>Payments</u>			
Payments to Employees		(6,894,183)	(6,902,180)
Payments for Materials, Contracts & Other Expenses		(11,653,244)	(7,210,358)
Net cash provided by (or used in) Operating Activities	11b	<u>3,745,153</u>	<u>7,150,153</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets		–	1,364,876
Sale of Replaced Assets		148,656	178,598
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(4,311,677)	(4,297,410)
Expenditure on New/Upgraded Assets		(941,795)	(4,772,515)
Net Purchase of Investment Securities		66,890	2,160,576
Net cash provided (or used in) investing activities		<u>(5,037,926)</u>	<u>(5,365,875)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Bonds & Deposits		36,821	454,437
<u>Payments</u>			
Repayment of Principal Portion of Lease Liabilities		(16,555)	(19,808)
Repayment of Bonds & Deposits		–	(137,931)
Net Cash provided by (or used in) Financing Activities		<u>20,266</u>	<u>296,698</u>
Net Increase (Decrease) in Cash Held		<u>(1,272,507)</u>	<u>2,080,976</u>
plus: Cash & Cash Equivalents at beginning of period		3,884,166	1,803,190
Cash and cash equivalents held at end of period	11a	<u>2,611,659</u>	<u>3,884,166</u>
Additional Information:			
plus: Investments on hand – end of year	5c	19,872,404	19,939,294
Total Cash, Cash Equivalents & Investments		<u>22,484,063</u>	<u>23,823,460</u>

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations, the requirements of the *Local Government Act*, the Local Government (Accounting) Regulations and other relevant Northern Territory legislation.

The financial report was authorised for issue on 28 October 2022.

1.2 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.3 Rounding

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

(2) The Local Government Reporting Entity

Litchfield Council is incorporated under the *NT Local Government Act* and has its principal place of business at 7 Bees Creek Road, Freds Pass NT. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports.

(3) Income Recognition

The 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 the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the Council to acquire or construct a recognisable non-financial asset that is to be controlled by the Council. In this case, the Council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

In recent years the payment of untied grants (financial assistance grants / local roads / supplementary grants) has varied from the annual allocation. Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. Reimbursements not

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

received are recognised as receivables and reimbursements received in advance are recognised as “payments received in advance”.

(4) Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at Council’s option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

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 receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

(5) Infrastructure, Property, Plant & Equipment

5.1 Land under roads

The Council has elected not to recognise land under roads as an asset in accordance with AASB 1051 Land under Roads as in the opinion of the Council it is not possible to reliably attribute a fair value and further that such value if determined would be immaterial.

5.2 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 cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

5.3 Materiality

Assets with an economic life in excess of 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 had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

5.4 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

5.5 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 7.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

5.6 Impairment

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 fair value less costs to sell and 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.

(6) Payables

6.1 Goods & Services

Creditors 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. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

6.2 Payments Received in Advance & Deposits

Amounts other than the Financial Assistance Grant, received 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 as the case may be.

(7) Employee Benefits

7.1 Salaries, Wages & 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 oncosts) 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 oncosts) 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 sick leave as Council experience indicates that, on average, sick 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 sick leave.

7.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

(8) Leases

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

8.1 Council as a lessee

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

i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the lease term.

The right-of-use assets are also subject to impairment. Refer to the accounting policies above - Impairment of non-financial assets.

ii) Lease Liabilities

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

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

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

(9) GST Implications

In accordance with UIG Abstract 1031 “*Accounting for the Goods & Services Tax*”

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

(10) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material

The amendments provide a new definition of material that states, “information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity.” The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Council.

Amendments to AASB 16 Covid-19 Related Rent Concessions

In 2020, the AASB issued AASB 2020-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under AASB 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021. This amendment had no impact on the consolidated financial statements of the Council.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these statements that could be applicable to Council.

Effective for NFP annual reporting periods beginning on or after 1 January 2022

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)
- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

(11) Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(12) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 2. Income

\$	2022	2021
(a) Rates		
General Rates		
Residential	7,612,566	7,310,890
Commercial/Industrial	1,045,621	912,457
Other	70,694	71,218
Total General Rates	8,728,881	8,294,565
Other Rates (Including Service Charges)		
Waste Management Services	3,048,275	2,953,068
Road Seal Levy	58,476	185,640
Total Other Rates (Including Service Charges)	3,106,751	3,138,708
Other Charges		
Penalties for Late Payment	249,798	267,165
Total Other Charges	249,798	267,165
Less: Discretionary Rebates, Remissions & Write Offs	(157,886)	(494,273)
Total Rates	11,927,544	11,206,165
(b) Statutory Charges		
Animal Registration Fees & Fines	208,537	132,834
Total Statutory Charges	208,537	132,834
(c) User Charges		
Cemetery Fees	1,706,481	1,308,051
Community Halls Hire	34,718	42,553
Sales - General	-	23
Sundry	4,783	3,639
Subdivision and Development Fees	67,418	344,373
Permit Fees	15,135	10,103
Waste Disposal Fees	138,191	154,931
Rate Search Fees	47,401	33,450
Total User Charges	2,014,127	1,897,123
(d) Investment Income		
Interest on Investments		
- Banks & Other	97,897	161,361
Total Investment Income	97,897	161,361

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 2. Income (continued)

\$	2022	2021
(e) Reimbursements		
Other	57	1,766
<u>Total Reimbursements</u>	<u>57</u>	<u>1,766</u>

(f) Other income

Insurance & Other Recoupments	–	1,659
Sundry	115,042	172,799
Other	46,500	140,000
<u>Total Other income</u>	<u>161,542</u>	<u>314,458</u>

(g) Grants, Subsidies, Contributions

Amounts Received Specifically for New or Upgraded Assets	60,019	1,720,383
Total Amounts Received Specifically for New or Upgraded Assets	<u>60,019</u>	<u>1,720,383</u>
Other Grants, Subsidies and Contributions	474,608	920,403
Untied - Financial Assistance Grant	4,244,598	3,297,773
Roads to Recovery	1,191,481	2,061,965
Total Other Grants, Subsidies and Contributions	<u>5,910,687</u>	<u>6,280,141</u>
<u>Total Grants, Subsidies, Contributions</u>	<u>5,970,706</u>	<u>8,000,524</u>

The functions to which these grants relate are shown in Note 12.

(i) Sources of grants

Commonwealth Government	5,524,484	2,061,965
State Government	446,222	5,938,559
Total	<u>5,970,706</u>	<u>8,000,524</u>

(h) Conditions over Grants & Contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:

Unexpended at the close of the previous reporting period	–	677,580
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Infrastructure	–	(677,580)
Subtotal	<u>–</u>	<u>(677,580)</u>
Unexpended at the close of this reporting period	<u>–</u>	<u>–</u>
Net increase (decrease) in assets subject to conditions in the current reporting period	<u>–</u>	<u>(677,580)</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 2. Income (continued)

\$	as at 30/06/21	Movements		as at 30/06/22
	Opening Balance	Received/ Receivable	Expended	Closing Balance
(i) Reconciliation of Government Grants				
Grants (with discretion on use)				
General Purpose (Untied)				
Grants Commission Grant - General Purpose	–	703,717	(278,034)	425,683
Grants Commission Grant - Roads Funding	–	3,540,881	(1,392,637)	2,148,244
Subtotal	–	4,244,598	(1,670,671)	2,573,927
Specific Purpose (Recurrent)				
Roads to Recovery	8,052	1,183,429	(1,191,481)	–
Libraries - Operational	73,924	401,692	(452,693)	22,923
Library Gaming Day	–	1,530	(1,395)	135
Library Youth Leadership Challenge	–	2,000	(2,000)	–
Australia Day Event	–	20,000	(14,120)	5,880
Healthy Lifestyle	12,240	–	–	12,240
2022 RDANT Seeding New Investment	–	21,000	(4,400)	16,600
MyLitchfield Grant	–	42,500	(42,500)	–
Subtotal	94,216	1,672,151	(1,708,589)	57,778
Total other grants	94,216	5,916,749	(3,379,260)	2,631,705
Grants Specifically for New/Upgraded Assets				
Specific Purpose (Recurrent)				
Thorak Irrigation	193,396	(39,591)	–	153,805
Thorak Solar Panel Installation	–	39,591	(39,591)	–
Freds Pass Reserve Capital Upgrade \$3m	2,044	–	–	2,044
LRCI Phase 1	8,092	–	(8,092)	–
LRCI Phase 2	730,435	–	(12,337)	718,098
Total Grants Specifically for New/Upgraded Assets	933,967	–	(60,020)	873,947
Recognised as unexpended grants and contributions reserve	–	2,573,927	–	2,573,927
Recognised as liability	1,028,181	–	(96,457)	931,724
Total Other Grants	1,028,181	2,573,927	(96,457)	3,505,651

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 3. Expenses

\$	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		5,425,308	4,843,457
Employee Leave Expense		722,525	826,667
Superannuation - Defined Contribution Plan Contributions	17	575,542	538,190
Workers' Compensation Insurance		137,403	93,643
Temporary Staff		204,799	276,997
Other		23,893	30,740
Less: Capitalised and Distributed Costs		(224,004)	(192,026)
Total Operating Employee Costs		6,865,466	6,417,668
Total Number of Employees (full time equivalent at end of reporting period)		65	63
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		53,685	54,517
Bad and Doubtful Debts		6,294	45,922
Elected Members' Expenses		295,515	246,385
Election Expenses		166,587	-
Lease Expense - Variable Payments		3,701	2,681
Other		62,571	179,995
Subtotal - Prescribed Expenses		588,353	529,500
(ii) Other Materials, Contracts and Expenses			
Contractors		3,928,828	3,619,684
Energy		222,914	198,157
Maintenance		550,768	442,628
Legal Expenses		106,304	57,979
Parts, Accessories & Consumables		187,154	336,110
Professional Services		712,642	808,037
Sundry		645,180	540,794
Cemetery Operations		320,278	265,754
Insurance		360,874	310,217
Donations and Community Support		130,935	152,825
Computer / IT Costs		455,058	361,275
Government Grants Paid back		-	109,342
Subtotal - Other Material, Contracts & Expenses		7,620,935	7,202,802
Total Materials, Contracts and Other Expenses		8,209,288	7,732,302

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 3. Expenses (continued)

\$	2022	2021
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings	1,180,666	1,123,710
Infrastructure		
- Sealed Roads	6,436,496	9,785,140
- Unsealed Roads	1,188,426	1,485,627
- Stormwater Drainage	1,989	–
- Road Culverts	382,575	382,575
- Kerbs & Gutters	60,733	37,185
- Driveway Vehicle Crossings	107,980	103,956
- Footpaths	45,729	45,564
- Road Signs	90,552	52,276
- Point Generic	73,173	73,173
- Driveways	8,353	8,191
- Bicycle Paths	20,586	20,586
- Streetlights	57,896	57,896
- Inverts	73	73
Right-of-use Assets	15,656	19,737
Plant & Equipment	99,598	95,005
Furniture & Fittings	–	12,797
Office Equipment	13,364	–
Motor Vehicles	235,949	279,577
Thorak Buildings	70,127	67,842
Thorak Motor Vehicles	35,459	18,330
Subtotal	10,125,380	13,669,240
Total Depreciation, Amortisation and Impairment	10,125,380	13,669,240

Note 4. Net Gain (Loss) on Disposal or Revaluation of Assets

\$	2022	2021
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	148,656	178,598
Less: Carrying Amount of Assets Sold	(129,973)	(179,805)
Gain (Loss) on Disposal	18,683	(1,207)
Net Gain (Loss) on Disposal or Revaluation of Assets	18,683	(1,207)

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 5. Current Assets

\$	2022	2021
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	2,611,659	3,884,166
<u>Total Cash & Cash Equivalent Assets</u>	<u>2,611,659</u>	<u>3,884,166</u>
(b) Trade & Other Receivables		
Rates - General & Other	2,264,992	2,532,571
Accrued Revenues	55,547	37,919
Debtors - General	173,559	118,631
GST Recoupment	162,444	268,690
Prepayments	51,945	58,652
Subtotal	<u>2,708,487</u>	<u>3,016,463</u>
Less: Allowance for Doubtful Debts	(69,415)	(63,121)
<u>Total Trade & Other Receivables</u>	<u>2,639,072</u>	<u>2,953,342</u>
(c) Other Financial Assets (Investments)		
Bank Investments - Term Deposits	19,872,404	19,939,294
<u>Total Other Financial Assets (Investments)</u>	<u>19,872,404</u>	<u>19,939,294</u>

Note 6. Non-Current Assets

\$	2022	2021
Other Non-Current Assets		
Other		
Capital Works-in-Progress *	4,406,884	5,456,554
Total Other	<u>4,406,884</u>	<u>5,456,554</u>
<u>Total Other Non-Current Assets</u>	<u>4,406,884</u>	<u>5,456,554</u>

(*) 2022 Work-in-Progress transfers in/out for the year were \$1,189,953 and \$2,239,623 respectively. 2021 Work-in-Progress transfers in/out for the year were \$5,456,554 and \$4,365,021 respectively.

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 7. Infrastructure, Property, Plant & Equipment

(a) Infrastructure, Property, Plant & Equipment

	Fair Value Level	as at 30/06/21										as at 30/06/22									
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount							
Land - Council Owned	2	13,020,000	—	—	13,020,000	—	—	—	—	—	—	—	—	13,020,000	—	—	13,020,000				
Land - Drainage	3	8,385,000	—	—	8,385,000	—	—	—	—	—	—	—	—	8,385,000	—	—	8,385,000				
Buildings	2	33,604,357	4,475,842	(13,251,172)	24,829,027	85,829	881,669	(1,180,666)	—	—	—	—	—	33,604,357	5,443,359	(14,431,838)	24,615,878				
Infrastructure																					
- Sealed Roads	3	332,333,329	8,064,040	(159,767,477)	180,629,892	160,059	3,697,344	(6,436,496)	103,899,857	—	—	—	—	437,046,735	3,857,403	(158,953,484)	281,950,654				
- Unsealed Roads	3	50,162,001	1,145,813	(29,781,538)	21,526,276	—	333,175	(1,188,426)	5,056,524	—	—	—	—	45,985,156	333,175	(20,590,782)	25,727,549				
- Storm Waste Drains	3	608,490	—	—	608,490	423,706	12,758	(1,989)	—	—	—	—	—	608,490	436,464	(1,989)	1,042,965				
- Road Culverts	3	36,755,157	1,527,557	(10,016,868)	28,265,846	—	—	(382,575)	—	—	—	—	—	36,755,157	1,527,557	(10,399,443)	27,883,271				
- Kerbs & Gutters	3	1,689,639	178,981	(832,557)	1,036,063	—	—	(60,733)	653,395	—	—	—	—	3,036,651	—	(1,407,926)	1,628,725				
- Driveway Vehicle Crossings	3	10,430,886	90,564	(3,189,257)	7,332,193	—	—	(107,980)	—	—	—	—	—	10,430,886	90,564	(3,297,237)	7,224,213				
- Footpaths	3	713,868	571,629	(363,116)	922,381	—	97,625	(45,729)	—	—	—	—	—	713,868	669,254	(408,845)	974,277				
- Road Signs	3	726,150	198,382	(436,012)	488,520	—	17,273	(90,552)	—	—	—	—	—	726,150	215,655	(526,564)	415,241				
- Point Generic	3	1,069,960	332,411	(591,737)	830,634	—	—	(73,173)	—	—	—	—	—	1,089,960	332,411	(664,910)	757,461				
- Driveways	3	290,950	60,285	(58,370)	292,865	—	20,339	(8,353)	—	—	—	—	—	290,950	80,624	(66,723)	304,851				
- Bicycle Paths	3	711,000	—	(366,757)	344,243	—	—	(20,586)	—	—	—	—	—	711,000	—	(387,343)	323,657				
- Streetlights	3	1,300,850	496,842	(941,249)	856,443	—	—	(57,896)	—	—	—	—	—	1,300,850	496,842	(999,144)	798,548				
- Inverts	3	—	7,250	(73)	7,177	—	—	(73)	—	—	—	—	—	7,250	—	(145)	7,105				
Right-of-Use Assets																					
Plant & Equipment																					
Office Equipment																					
Motor Vehicles																					
Thorak Buildings																					
Thorak Motor Vehicles																					
Thorak Land																					
Total Infrastructure, Property, Plant & Equipment		496,725,237	21,135,220	(222,361,255)	295,499,202	698,242	5,637,398	(10,125,380)	109,609,776	(129,974)	5,287,754	(179,805)	(13,669,240)	598,608,810	17,763,575	(215,183,122)	401,189,263				
Comparatives		498,357,137	12,141,660	(209,128,941)	301,369,856	2,690,635	5,287,754	(13,669,240)	—	(179,805)	5,287,754	(179,805)	(13,669,240)	499,698,268	18,183,418	(222,382,484)	295,499,202				

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 7. Infrastructure, Property, Plant & Equipment (continued)

(b) Valuation of Infrastructure, Property, Plant & Equipment

Valuation of Assets

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Refer to Note 7a for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

Information on Valuations

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.

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 buildings, infrastructure and other assets. These assets 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. Accordingly, formal sensitivity analysis does not provide useful information.

Transfers between fair value hierarchy levels

In the course of revaluing Sealed Roads, Unsealed Roads, and Kerbs & Gutters, the nature of the inputs applied was reviewed in detail for each asset and where necessary, the asset reassigned to the appropriate fair value hierarchy level. Such transfers take effect as at the date of the revaluation.

Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use.

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 of 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. 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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 7. Infrastructure, Property, Plant & Equipment (continued)

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.

Building and Other Structures and Infrastructure were valued as at 30 June 2018. Land assets were valued as at 30 June 2020. Sealed Roads, Unsealed Roads, and Kerb & Channel were valued as at 30 June 2022.

Capitalisation Thresholds

Capitalisation thresholds used by Council for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

	\$
Land	No threshold. All items will be recognised
Building & Other Structures	5,000
Roads	
- Sealed	10,000
- Pavement	10,000
- Unsealed	10,000
- Earthworks	10,000
- Road Culverts	5,000
- Stormwater Drainage	10,000
- Kerbs & Gutter	1,000
- Driveway Vehicle Crossings	10,000
- Footpaths	No threshold. All items will be recognised
- Road Signs	5,000 - No threshold if capitalised with Road asset
- Inverts	10,000
- Point Generic	No threshold. All items will be recognised
- Driveways	10,000
- Bicycle Paths	No threshold. All items will be recognised
Office Furniture	5,000
Plant & Equipment	5,000
Motor Vehicles	5,000

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 7. Infrastructure, Property, Plant & Equipment (continued)

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. A representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

	Years
Land	No limited useful life
Building & Other Structures	8 to 100 years
Roads - Surface - Sealed	13 to 25 years
Roads - Surface - Unsealed	10 to 15 years
Roads - Pavement	40 years
Roads - Earthworks or Undefined	100 years
Kerbs & Gutter	50 years
Road Culverts	100 years
Footpaths	20 to 50 years
Driveway Vehicle Crossings	100 years
Road Signs	15 years
Inverts	30 years
Point Generic	15 to 70 years
Driveways	20 to 50 years
Bicycle Paths	20 to 50 years
Office Equipment	5 to 10 years
Plant & Equipment	3 to 20 years
Motor Vehicles	5 to 15 years
Right-of-Use Assets	2 to 3 years

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 8. Liabilities

\$		2022 Current	2022 Non Current	2021 Current	2021 Non Current
(a) Trade and Other Payables					
	Goods & Services	862,456	–	2,593,033	–
	Payments Received in Advance				
	- Rates	1,111,977	–	842,470	–
	- Grants & Contributions - Capital	931,724	–	1,028,181	–
	- Other	270,620	–	307,676	–
	Accrued Expenses - Other	228,833	–	492,924	–
	Deposits, Retentions & Bonds	606,936	–	570,115	–
	<u>Total Trade and Other Payables</u>	<u>4,012,546</u>	<u>–</u>	<u>5,834,399</u>	<u>–</u>

\$	Notes	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(b) Borrowings					
	Lease Liabilities	6,150	23,353	13,562	–
	<u>Total Borrowings</u>	<u>6,150</u>	<u>23,353</u>	<u>13,562</u>	<u>–</u>

(c) Provisions

	Employee Entitlements (including oncosts)	620,254	357,946	646,450	347,849
	<u>Total Provisions</u>	<u>620,254</u>	<u>357,946</u>	<u>646,450</u>	<u>347,849</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 9. Reserves

\$	as at 30/06/21		Transfers	Impairments	as at 30/06/22	
	Opening Balance	Increments (Decrements)			Closing Balance	
(a) Asset Revaluation Reserve						
Land - Council Owned	123,617,618	–	–	–	123,617,618	
Buildings	15,583,834	–	–	–	15,583,834	
Infrastructure						
- Road Culverts	27,923,542	–	–	–	27,923,542	
- Kerbs & Gutters	761,825	653,395	–	–	1,415,220	
- Driveway Vehicle Crossings	9,290,043	–	–	–	9,290,043	
- Footpaths	263,238	–	–	–	263,238	
- Road Signs	958,744	–	–	–	958,744	
- Point Generic	711,325	–	–	–	711,325	
- Driveways	4,076,579	–	–	–	4,076,579	
- Bicycle Paths	551,219	–	–	–	551,219	
- Roads	109,927,734	108,956,381	–	–	218,884,115	
- Inverts	6,141	–	–	–	6,141	
Plant & Equipment	204,947	–	–	–	204,947	
Motor Vehicles	425,046	–	–	–	425,046	
Total Asset Revaluation Reserve	294,301,835	109,609,776	–	–	403,911,611	
Comparatives	294,301,835	–	–	–	294,301,835	

\$	as at 30/06/21		Tfrs from Reserve	Other Movements	as at 30/06/22	
	Opening Balance	Tfrs to Reserve			Closing Balance	
(b) Other Reserves						
Developer Contributions Reserve	256,908	23,817	–	–	280,725	
Waste Management Reserve	4,840,323	283,777	–	–	5,124,100	
Asset Reserve	12,154,043	–	(3,212,965)	–	8,941,078	
Election Reserve	100,000	–	–	–	100,000	
Disaster Recovery Reserve	500,000	–	–	–	500,000	
Strategic Initiatives Reserve	500,000	–	–	–	500,000	
Unexpended Grants Reserve	–	2,573,927	–	–	2,573,927	
Thorak Regional Cemetery	1,009,037	710,761	–	–	1,719,798	
Unexpended Capital Works Reserve	641,694	631,334	(641,694)	–	631,334	
Cash for Cans Reserve	–	113,223	–	–	113,223	
Total Other Reserves	20,002,005	4,336,839	(3,854,659)	–	20,484,185	
Comparatives	21,261,607	1,972,883	(3,232,485)	–	20,002,005	

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9. Reserves (continued)

Purposes of Reserves

Asset Revaluation Reserves

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

Disaster Recovery Reserve

This reserve will fund expenses occurred due to storms, storm surges, and floods or any other natural disaster. The fund will enable Litchfield Council to recover from these disasters and return to operations. Where external funds are received after an event for the purpose of disaster recovery, these funds shall be used to replenish this reserve.

Strategic Initiatives Reserve

This reserve will fund strategic initiatives and Information Technology improvements for the future development of Litchfield Council in line with the Municipal Plan and the Long Term Financial Plan. Specific Initiatives must be identified in order to have funds allocated.

Election Reserve

This reserve will fund expenses related to Local Government elections and By-Elections.

Asset Reserve

This reserve holds funding for renewal, replacement or upgrading of existing assets and/or the establishment of new assets in line with Council's Asset Management Plans.

Waste Management Reserve

This reserve holds funding for activities related to Waste Management. This could be the renewal, replacement or upgrading of existing assets and/or the establishment of new assets in line with Council's Asset Management Plan for Waste Management or strategic development of the Waste Service delivery.

Developer Contributions Reserve

This reserve holds contributions received by the Council from developers in line with Litchfield Council Developer Contribution Plan. Restrictions apply as set out in both the Plan and under provisions outlined in the Planning Act.

Unexpended Grants and Contributions

This reserve holds the balance of unexpended grants and contributions received from external contributors. The funds are held in the reserve until expensed in line with the individual funding agreements.

Thorak Regional Cemetery

These funds represent the funds transferred to Council from City of Darwin when Council assumed responsibility in 2008 and the operating surplus from operation of the Thorak Regional Cemetery since 2008. Funds are reserved for the renewal, replacement or upgrading of existing assets and/or the establishment of new assets in line with Council's Asset Management Plan at Thorak Regional Cemetery.

Unexpended Capital Works Reserve

This reserve holds the balance of unexpended capital works excluding all grant funded projects.

Cash for Cans Reserve

Income from the cash for cans deposit scheme and old car batteries is used to support community projects and activities that address local needs, strengthen community relationships, build environmental sustainability and enhance the well-being of Litchfield residents. This reserve supports the Community Grants Scheme and is utilised for identified need for financial support outside of the Community Grant Scheme, provided it is for direct community benefit.

Note 10. Assets Subject to Restrictions

\$	2022	2021
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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 to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 10. Assets Subject to Restrictions (continued)

\$	2022	2021
Cash & Financial Assets		
Unexpended amounts received from Federal and Territory Government	931,725	1,028,181
Developer Contributions	280,725	256,908
Total Cash & Financial Assets	<u>1,212,450</u>	<u>1,285,089</u>
<u>Total Assets Subject to Externally Imposed Restrictions</u>	<u>1,212,450</u>	<u>1,285,089</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 11. Reconciliation to Statement of Cash Flows

\$	Notes	2022	2021
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(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Total Cash & Equivalent Assets	5	2,611,659	3,884,166
Balances per Statement of Cash Flows		<u>2,611,659</u>	<u>3,884,166</u>

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus/(Deficit)		(4,801,041)	(6,106,186)
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		10,125,380	13,669,240
Grants for capital acquisitions treated as Investing Activity		(60,019)	(1,720,383)
Net (Gain) Loss on Disposals		(18,683)	1,207
		<u>5,245,637</u>	<u>5,843,878</u>
Add (Less): Changes in Net Current Assets			
Net Increase/(Decrease) in Trade & Other Payables		(1,798,655)	1,376,643
Net (Increase)/Decrease in Receivables		307,976	(36,198)
Net Increase/(Decrease) in Unpaid Employee Benefits		(16,099)	(42,578)
Change in Allowances for Under-Recovery of Receivables		(6,294)	(8,408)
Net (Increase)/Decrease in Other Assets		12,588	16,816
Net Cash provided by (or used in) operations		<u>3,745,153</u>	<u>7,150,153</u>

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 12(b).

\$	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2022 Budget	2022 Actual	2022 Budget	2022 Actual	2022 Budget	2022 Actual	2022 Budget	2022 Actual	2022 Actual	2021 Actual
Functions/Activities										
General Public Services	9,685,651	9,804,372	5,935,019	7,249,747	3,750,632	2,554,625	561,220	717,837	18,954,623	49,044,196
Public Order & Safety	248,570	209,387	571,744	597,493	(323,174)	(388,106)	-	-	129,503	32,683
Economic Affairs	3,874,703	4,791,548	15,354,676	11,154,335	(11,479,973)	(6,362,787)	3,810,579	4,732,362	370,526,559	238,513,490
Environmental Protection	3,292,154	3,233,844	3,640,708	3,084,975	(348,554)	148,869	21,000	4,400	5,379,095	5,137,582
Housing & Community Amenities	-	-	-	57,896	-	(57,896)	-	-	636,597	636,597
Recreation, Culture & Religion	521,151	574,758	3,075,674	2,089,278	(2,554,523)	(1,514,520)	436,512	456,088	30,436,324	29,733,821
Cemetery	1,345,453	1,706,481	1,006,708	966,411	338,745	740,070	-	-	4,656,581	4,634,191
Other	-	-	-	-	-	-	-	-	-	(2)
Total Functions/Activities	18,967,682	20,320,390	29,584,529	25,200,135	(10,616,847)	(4,879,745)	4,829,311	5,910,687	430,719,282	327,732,558

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, amounts received specifically for new or upgraded assets and physical resources received free of charge.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

GENERAL PUBLIC SERVICES

Administrative, legislative and executive affairs, financial and fiscal affairs, general research and general services; also includes Natural Disaster relief.

PUBLIC ORDER & SAFETY

Fire protection; local emergency services; animal control and impounding; control of public places; control of signs, hoardings and advertising, community policing and probationary matters.

ECONOMIC AFFAIRS

General economic, agriculture and forestry, fuel and energy, other labour and employment affairs, CDEP and transport and other industries, saleyards and tourism.

ENVIRONMENTAL PROTECTION

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

HOUSING & COMMUNITY AMENITIES

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

RECREATION, CULTURE AND RELIGION

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

CEMETERY

All activities related to the operation of the Thorak Regional Cemetery.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 13. Financial Instruments

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 & Conditions:

Short term deposits have an average maturity of 263 days and an average interest rate of 1.14% (2021: 199 days and 0.37%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & 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 & Conditions:

Secured over the subject land, arrears attract interest of 17%. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & 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 & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Liabilities - Creditors and Accruals

Accounting Policy:

Liabilities are recognised at amortised cost for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

Accounted for in accordance with AASB 16 as stated in Note 16.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

\$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2022					
Financial Assets					
Cash & Cash Equivalents	2,611,659	–	–	2,611,659	2,611,659
Receivables	281,051	–	–	281,051	281,051
Other Financial Assets	19,872,404	–	–	19,872,404	19,872,404
Total Financial Assets	22,765,114	–	–	22,765,114	22,765,114
Financial Liabilities					
Payables	1,698,225	–	–	1,698,225	1,698,225
Leases	6,150	23,353	–	29,503	29,503
Total Financial Liabilities	1,704,375	23,353	–	1,727,728	1,727,728
2021					
Financial Assets					
Cash & Cash Equivalents	3,884,166	–	–	3,884,166	3,884,166
Receivables	288,510	–	–	288,510	215,202
Other Financial Assets	19,939,294	–	–	19,939,294	19,939,294
Total Financial Assets	24,111,970	–	–	24,111,970	24,038,662
Financial Liabilities					
Payables	3,188,428	–	–	3,188,428	3,656,072
Leases	13,562	–	–	13,562	13,562
Total Financial Liabilities	3,201,990	–	–	3,201,990	3,669,634

The following interest rates were applicable to Council's Borrowings at balance date:

\$	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	3.60%	29,503	2.60%	13,562
		29,503		13,562

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Council.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with deposit taking institutions. Except as detailed in Note 5 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. Council's current ratio is monitored monthly to ensure short term assets are available to cover obligations.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Expected Credit Losses (ECL)

Council individually assess its receivables from individual customers. Despite rates and annual charges being secured over subject land council expects to incur a loss of rates and charges on one specific property. Council's understanding is that the property has no commercial value and if put for sale the proceeds will not cover the outstanding debt. Impairment analysis is performed on each reporting date. ECLS are based on credit history adjusted for forward-looking estimates and economic conditions.

Set out below is the movement in the allowance for expected credit losses:

\$	2022	2021
As at 1 July	63,121	54,713
Provisions	6,294	8,408
As at 30 June	69,415	63,121

Note 14. Capital Expenditure and Investment Property Commitments

\$	2022	2021
----	------	------

(a) Capital Commitments

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Buildings	–	123,295
Roads & Footpaths	–	390,769
Motor Vehicles	–	127,630
	–	641,694

These expenditures are payable:

Not later than one year	–	641,694
	–	641,694

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 14. Capital Expenditure and Investment Property Commitments (continued)

\$	2022	2021
----	------	------

(b) Other Expenditure Commitments

Other non-capital expenditure commitments in relation to investment properties at the reporting date but not recognised in the financial statements as liabilities:

Other Contract	533,983	232,900
	<u>533,983</u>	<u>232,900</u>

These expenditures are payable:

Not later than one year	353,883	82,200
Later than one year and not later than 5 years	180,100	150,700
	<u>533,983</u>	<u>232,900</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 15. Financial Indicators

\$	Amounts 2022	Indicator 2022	Indicators 2021 2020	
1. Current Ratio				
Current Assets less Externally Restricted Assets	<u>24,264,374</u>	5.23	4.08	4.61
Current Liabilities	<u>4,638,950</u>			
2. Debt Service Ratio				
Net Debt Service Cost	<u>—</u>	0.00	0.00	0.00
Operating Revenue	<u>20,320,391</u>			
3. Rate Coverage Percentage				
Rate Revenues	<u>8,728,881</u>	42.83%	38.20%	43.82%
Total Revenues	<u>20,380,410</u>			
4. Rates and Annual Charges Outstanding				
Rates & Annual Charges Outstanding	<u>2,264,992</u>	18.99%	22.60%	24.20%
Rates & Annual Charges Collectible	<u>11,927,544</u>			

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 16. Leases

Council as a lessee

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

Right of use assets

\$	Leased Assets	Total
2022		
Opening balance	12,406	12,406
Additions to right-of-use assets	32,496	32,496
Depreciation charge	(15,656)	(15,656)
Balance at 30 June	29,246	29,246
2021		
Opening balance	32,143	32,143
Depreciation charge	(19,737)	(19,737)
Balance at 30 June	12,406	12,406

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

\$	2022	2021
Balance at 1 July	12,723	33,370
Additions	32,496	–
Accretion of interest	1,099	633
Payments	(16,815)	(21,280)
Balance at 30 June	29,503	12,723
Classified as:		
Current	6,150	12,723
Non Current	23,353	–

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 17. Superannuation

The Council makes employer superannuation contributions in respect of its employees to the following schemes;

Statewide Super Scheme (under Local Government Superannuation Scheme)

Statewide Super receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (10.00% in 2021/22; 9.50% in 2020/21). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Contributions to Other Superannuation Schemes

The Council also makes contributions to other 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, and no further liability attaches to the Council.

Note 18. Interests in Other Entities

The principal activities and entities conducted other than in the Council’s own name that have been included in these consolidated financial statements are:

Thorak Regional Cemetery (Ownership interest 100%)

All transactions and balances between Council and controlled entities have been eliminated.

Note 19. Non-Current Assets Held for Sale & Discontinued Operations

Council does not have any Non-Current Assets Held for Sale or any Discontinued Operations.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 20. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but knowledge is considered relevant to the users of the financial report in making and evaluating decisions about the allocation of scarce resources.

1. Land under roads

As reported in the Financial Statements, Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in the reports.

2. Potential insurance losses

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

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

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

3. LEGAL EXPENSES

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had zero notice of appeals against planning decisions made prior to reporting date.

Note 21. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2022, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Council is not aware of any "non adjusting events" that merit disclosure.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 22. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under Council policy FIN11.

In all, 11 persons were paid the following total compensation, including the CEO:

As per General Instruction 2: Annual Financial Statement sec 8 the total remuneration provided to the CEO was as follow:

	2022		
	Daniel Fletcher	Arun Dias	Arun Dias
CEO			
Period (from/to)	01/07/2021 11/03/2022	13/12/2021 04/01/2022	15/03/2022 30/06/2022
Short Term Benefits	\$ 191,665	\$ 7,962	\$ 74,484
Termination Benefits	\$ 162,691	\$ -	\$ -

	2022	2021
\$		

The compensation paid to Key Management Personnel comprises:

Salaries, Allowances & Other Short-Term Employee Benefits *	1,244,283	913,104
Total	1,244,283	913,104

(*) Includes CEO's remuneration listed above



Independent Auditor's Report

To the Chief Executive Officer of Litchfield Council

Opinion

We have audited the **Financial Report** of Litchfield Council.

In our opinion, the accompanying Financial Report gives a true and fair view of the financial position of Litchfield Council as at 30 June 2022, and of its financial performance and its cash flows for the year then ended, in accordance with *Australian Accounting Standards and the Northern Territory Local Government Act 2019*.

The **Financial Report** comprises:

- Statement of financial position as at 30 June 2022
- Statement of comprehensive income, Statement of changes in equity, and Statement of cash flows for the year then ended
- Notes including a summary of significant accounting policies
- Chief Executive Officer's Statement.

The **Group** consists of *Litchfield Council (the Council)* and the entity it controlled at year end.

Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report.

We are independent of the Council in accordance with the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the Financial Report in Australia. We have fulfilled our other ethical responsibilities in accordance with the Code.

Responsibilities of the Chief Executive Officer for the Financial Report

The Chief Executive Officer is responsible for:

- the preparation and fair presentation of the Financial Report in accordance with the financial reporting requirements, *Australian Accounting Standards and the Northern Territory Local Government Act 2019*.
- implementing necessary internal control to enable the preparation of Financial Report that is free from material misstatement, whether due to fraud or error
- assessing the Council's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable,

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matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Council or to cease operations or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- 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 *Australian Auditing Standards* will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Financial Report.

A further description of our responsibilities for the audit of the Financial Report is located at the *Auditing and Assurance Standards Board* website at: http://www.auasb.gov.au/auditors_responsibilities/ar3.pdf. This description forms part of our Auditor's Report.

KPMG

Luke Snowdon
Partner
Darwin
28 October 2022



THORAK REGIONAL CEMETARY
SPECIAL PURPOSE

Financial Statements

for the year ending 30 June 2022

Special Purpose Financial Statements

for the year ended 30 June 2022

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Thorak Regional Cemetery

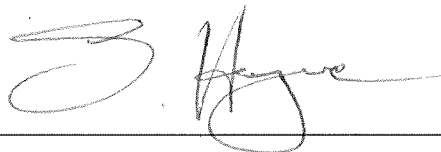
Special Purpose Financial Statements for the year ended 30 June 2022

Board of Trustee's Statement

Board of Trustee's Statement

I, Stephen Hoyne the Chief Executive Officer of the Litchfield Council on behalf of Thorak Regional Cemetery Board of Trustees, hereby certify that the Annual Financial Statements:

- have been drawn up in accordance with the applicable Australian Accounting Standards, the *Cemeteries Act 1952* and the *Cemeteries Regulations 1967* so as to present fairly the financial position of the Thorak Regional Cemetery and the results for the year ended 30 June 2022; and
- are in accordance with the accounting and other records of Thorak Regional Cemetery.



Stephen Hoyne
Chief Executive Officer

28 October 2022

Statement of Comprehensive Income

for the year ended 30 June 2022

\$	Notes	2022	2021
Income			
User Charges	2	1,709,070	1,308,051
Total Income		<u>1,709,070</u>	<u>1,308,051</u>
Expenses			
Employee costs	3a	523,561	538,268
Materials, Contracts and Other Expenses	3b	407,264	356,591
Depreciation, Amortisation and Impairment	3c	105,586	86,172
Total Expenses		<u>1,036,411</u>	<u>981,031</u>
Operating Surplus / (Deficit)		<u>672,659</u>	<u>327,020</u>
Net Gain (Loss) on Disposal or Revaluation of Assets	4	2,589	–
Net Surplus / (Deficit)		<u>675,248</u>	<u>327,020</u>
Total Comprehensive Income		<u>675,248</u>	<u>327,020</u>

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

Statement of Financial Position

as at 30 June 2022

\$	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	2,095,712	1,661,435
Trade & Other Receivables	5b	68,000	38,879
Other Financial Assets (Investments)	5c	322,404	321,154
Total current assets		<u>2,486,116</u>	<u>2,021,468</u>
Non-current assets			
Other Non-Current Assets		86,875	–
Infrastructure, Property, Plant & Equipment	6	4,343,488	4,313,035
Total non-current assets		<u>4,430,363</u>	<u>4,313,035</u>
TOTAL ASSETS		<u>6,916,479</u>	<u>6,334,503</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	7a	447,009	529,436
Provisions	7b	73,862	88,619
Total Current Liabilities		<u>520,871</u>	<u>618,055</u>
Non-Current Liabilities			
Provisions	7b	52,389	48,477
Total Non-Current Liabilities		<u>52,389</u>	<u>48,477</u>
TOTAL LIABILITIES		<u>573,260</u>	<u>666,532</u>
Net Assets		<u>6,343,219</u>	<u>5,667,971</u>
EQUITY			
Accumulated surplus		4,623,421	4,658,934
Other reserves	8	1,719,798	1,009,037
Total Council Equity		<u>6,343,219</u>	<u>5,667,971</u>
Total Equity		<u>6,343,219</u>	<u>5,667,971</u>

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

Statement of Changes in Equity

for the year ended 30 June 2022

\$	Accumulated surplus	Reserves	Total equity
2022			
Balance at the end of previous reporting period	4,658,934	1,009,037	5,667,971
Net Surplus / (Deficit) for Year	675,248	–	675,248
Total comprehensive income	675,248	–	675,248
Transfers between Reserves	(710,761)	710,761	–
Balance at the end of period	4,623,421	1,719,798	6,343,219
2021			
Balance at the end of previous reporting period	4,675,603	665,348	5,340,951
Net Surplus / (Deficit) for Year	327,020	–	327,020
Total comprehensive income	327,020	–	327,020
Transfers between Reserves	(343,689)	343,689	–
Balance at the end of period	4,658,934	1,009,037	5,667,971

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

Statement of Cash Flows

for the year ended 30 June 2022

\$	Notes	2022	2021
Cash flows from operating activities			
<u>Receipts</u>			
Operating Receipts		1,638,385	1,313,248
Investment Receipts		1,788	2,119
<u>Payments</u>			
Payments to Employees		(534,406)	(538,268)
Payments for Materials, Contracts & Other Expenses		(410,324)	(333,078)
Net cash provided by (or used in) Operating Activities	9b	<u>695,443</u>	<u>444,021</u>
Cash flows from investing activities			
Amounts received specifically for new or upgraded assets		(39,591)	193,396
Sale of Replaced Assets		9,589	–
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(117,779)	(51,333)
Expenditure on New/Upgraded Assets		(112,135)	–
Net Purchase of Investment Securities		(1,250)	13,418
Net cash provided (or used in) investing activities		<u>(261,166)</u>	<u>155,481</u>
Net Increase (Decrease) in Cash Held		<u>434,277</u>	<u>599,502</u>
plus: Cash & Cash Equivalents at beginning of period		1,661,435	1,061,933
Cash and cash equivalents held at end of period	9a	<u>2,095,712</u>	<u>1,661,435</u>

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

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Contents of the Notes accompanying the Special Purpose Financial Statements

Note	Details	Page
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Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial report are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

(1) Basis of Preparation

1.1 Financial Reporting Framework

Thorak Regional Cemetery ("the Cemetery") is a not-for-profit entity that is not a reporting entity because in the opinion of the Board of Trustees "the Board" there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, this 'special purpose financial report' has been prepared to satisfy the Boards' reporting requirements under the Cemeteries Act and Cemeteries Regulations.

1.2 Compliance with Australian Accounting Standards

The special purpose financial statements have been prepared in accordance with the requirements of the Cemeteries Act and Cemeteries Regulations and recognition, measurement, and classification aspects of all applicable Australian Accounting Standards (AASBs) adopted by the Australian Accounting Standards Board (AASB).

The special purpose financial statements include only the disclosure requirements of the following AASBs, and those disclosures considered necessary by the Board to meet the needs of the users:

- AASB 101 Presentation of Financial Statements
- AASB 107 Statement of Cash Flows
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 1048 Interpretation and Application of Standards
- AASB 1054 Australian Additional Disclosures
- AASB 1057 Application of Australian Accounting Standards

The financial statements do not comply with International Financial Reporting Standards (IFRS) adopted by the International Accounting Standards Board (IASB).

1.3 Historical Cost Convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.4 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying the Cemetery's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.5 Rounding

All amounts in the financial statements have been rounded to the nearest dollar (\$).

(2) Income Recognition

Income is measured at the fair value of the consideration received or receivable. Revenue from burials, cremation and internments is recognised when the services have been rendered to the public and can be measured reliably.

The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service).

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are recognised as contract liabilities until such a time when the performance obligations are discharged. Interest is recognised as it accrues, when it is probable that the future economic benefits will flow to the Cemetery, and it can be measured reliably. Where there are no such obligations income is recognised on receipt.

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

(3) Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at the Board's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

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 7.

(4) Infrastructure, Property, Plant & Equipment

4.1 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.

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 cost of non-current assets constructed by the Cemetery includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

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

4.2 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Additions acquired subsequent to a revaluation are recognised at cost until next revaluation of that asset class.

4.3 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 the Cemetery, best reflects the consumption of the service potential embodied in those assets.

(5) Payables

5.1 Trade and Other Payables

Trade and other 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. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

5.2 Payments Received in Advance & Deposits

Amounts received in advance of service delivery, are recognised as liabilities until the service is delivered, or the amount is refunded.

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

(6) Employee Benefits

6.1 Salaries, Wages & 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.

No accrual is made for sick leave as the Cemetery experience indicates that, on average, sick 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. The Cemetery does not make payment for untaken sick leave.

6.2 Superannuation

The Cemetery makes employer superannuation contributions in respect of its employees to Statewide Super and a number of other Superannuation Funds selected by employees under the 'choice of fund' legislation. The schemes have two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods.

(7) GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

(8) New accounting standards and UIG interpretations

In the current year the Cemetery adopted all the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Cemetery's accounting policies..

Amendments to AASB 16 Covid-19 Related Rent Concessions

In 2020, the AASB issued AASB 2020-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under AASB 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021. This amendment had no impact on the consolidated financial statements of the Cemetery.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, these standards have not been adopted by Cemetery and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Cemetery then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these statements that could be applicable to Cemetery.

Effective for NFP annual reporting periods beginning on or after 1 January 2022

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)
- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

(9) Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

Note 2. Income

\$	2022	2021
User Charges		
Interments	1,188,786	818,094
Cremations	358,922	255,659
Exclusive Rights Fees	7,371	5,913
Ground Maintenance	6,290	7,500
Chapel and Marquee Hire	46,902	35,468
Memorial installation and permits	56,627	49,450
Funeral Director Fees	5,964	5,272
Sundry Income	18,209	10,477
Administration Fee	1,211	102,426
Rent Income	17,000	15,673
Investment Income	1,788	2,119
Total User Charges	1,709,070	1,308,051

Note 3. Expenses

\$	2022	2021
(a) Employee costs		
Salaries and Wages	470,871	483,163
Superannuation - Defined Contribution Plan Contributions	48,749	49,255
Other Employee Related Costs	3,941	5,850
Total Operating Employee Costs	523,561	538,268

(b) Materials, Contracts and Other Expenses

(i) Prescribed Expenses

Auditor's Remuneration		
- Auditing the Financial Reports	6,978	6,500

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 3. Expenses (continued)

\$	2022	2021
Subtotal - Prescribed Expenses	6,978	6,500
(ii) Other Materials, Contracts and Expenses		
Insurance	42,555	32,949
Consultants	4,452	787
Administration Expenses	87,127	83,122
Motor Vehicle Expenses	19,834	23,040
Utilities	50,349	56,745
Telephone Expenses	13,500	13,104
Security	6,170	6,188
Grounds Maintenance	50,239	30,518
Repairs & Maintenance	42,546	26,805
Equipment Hire	–	171
Plant & Equipment Expenses	9,666	6,119
Grave Digging	47,618	44,475
Memorial Expenses	19,244	17,036
Sundry Expenses	6,986	9,032
Subtotal - Other Material, Contracts & Expenses	400,286	350,091
<u>Total Materials, Contracts and Other Expenses</u>	<u>407,264</u>	<u>356,591</u>

(c) Depreciation, Amortisation and Impairment

(i) Depreciation and Amortisation

Buildings & Other Structures	70,127	67,842
Motor Vehicles	35,459	18,330
Subtotal	105,586	86,172
<u>Total Depreciation, Amortisation and Impairment</u>	<u>105,586</u>	<u>86,172</u>

Note 4. Net Gain (Loss) on Disposal or Revaluation of Assets

\$	2022	2021
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	9,589	–
Less: Carrying Amount of Assets Sold	(7,000)	–
Gain (Loss) on Disposal	2,589	–
<u>Net Gain (Loss) on Disposal or Revaluation of Assets</u>	<u>2,589</u>	<u>–</u>

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 5. Current Assets

\$	2022	2021
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	2,095,712	1,661,435
<u>Total Cash & Cash Equivalent Assets</u>	<u>2,095,712</u>	<u>1,661,435</u>
(b) Trade & Other Receivables		
Accrued Revenues	950	496
Debtors - General	67,050	38,383
Subtotal	<u>68,000</u>	<u>38,879</u>
<u>Total Trade & Other Receivables</u>	<u>68,000</u>	<u>38,879</u>
(c) Other Financial Assets (Investments)		
Bank Investments - Term Deposits	322,404	321,154
<u>Total Other Financial Assets (Investments)</u>	<u>322,404</u>	<u>321,154</u>

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 6. Infrastructure, Property, Plant & Equipment

Infrastructure, Property, Plant & Equipment

\$	as at 30/06/21			Asset movements during the reporting period							as at 30/06/22		
	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	
Land - Other	2,500,000	—	—	2,500,000	—	—	—	—	2,500,000	—	—	2,500,000	
Buildings	2,403,600	40,297	(738,964)	1,704,933	25,260	68,530	—	(70,127)	2,403,600	134,087	(809,092)	1,728,595	
Motor Vehicles	—	297,602	(189,500)	108,102	—	49,249	(7,000)	(35,459)	—	303,852	(188,959)	114,893	
Total Infrastructure, Property, Plant & Equipment	4,903,600	337,899	(928,464)	4,313,035	25,260	117,779	(7,000)	(105,586)	4,903,600	437,939	(998,051)	4,343,488	
Comparatives	2,500,000	2,721,996	(874,123)	4,347,873	—	—	—	(86,172)	2,500,000	2,741,499	(928,464)	4,313,035	

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 7. Liabilities

\$	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(a) Trade and Other Payables				
Goods & Services	13,590	–	21,864	–
Payments Received in Advance	267,900	–	307,676	–
Grants & Contributions - Capital	153,805	–	193,396	–
Accrued Expenses - Other	11,714	–	6,500	–
<u>Total Trade and Other Payables</u>	<u>447,009</u>	<u>–</u>	<u>529,436</u>	<u>–</u>

(b) Provisions

Employee Entitlements (including oncosts)	73,862	52,389	88,619	48,477
<u>Total Provisions</u>	<u>73,862</u>	<u>52,389</u>	<u>88,619</u>	<u>48,477</u>

Note 8. Reserves

\$	as at 30/06/21		Tfrs from Reserve	Other Movements	as at 30/06/22	
	Opening Balance	Tfrs to Reserve			Closing Balance	
Reserves						
Thorak Regional Cemetery	1,009,037	710,761	–	–	1,719,798	
Total Reserves	<u>1,009,037</u>	<u>710,761</u>	<u>–</u>	<u>–</u>	<u>1,719,798</u>	
Comparatives	665,348	343,689	–	–	1,009,037	

Purposes of Reserves

Asset Revaluation Reserves

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

Thorak Regional Cemetery

These are cash backed reserves to meet anticipated future needs. This reserve is internally restricted and the amount relates to a perceived future requirement which is not currently a liability.

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9. Reconciliation to Statement of Cash Flows

\$	Notes	2022	2021
(a) Reconciliation of Cash			
Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total Cash & Equivalent Assets	5	2,095,712	1,661,435
Balances per Statement of Cash Flows		<u>2,095,712</u>	<u>1,661,435</u>
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus/(Deficit)		675,248	327,020
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		105,586	86,172
Net (Gain) Loss on Disposals		(2,589)	–
		<u>778,245</u>	<u>413,192</u>
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(29,121)	20,825
Net Increase/(Decrease) in Trade & Other Payables		(42,836)	(17,036)
Net Increase/(Decrease) in Unpaid Employee Benefits		(10,845)	27,040
Net Cash provided by (or used in) operations		<u>695,443</u>	<u>444,021</u>

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 10. Financial Instruments

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 & Conditions:

Short term deposits have an average maturity of 283 days and an average interest rate of 1.25% (2021: 182 days and 1.58%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Fees & Other Charges

Accounting Policy:

Carried at amortised cost less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

Terms & Conditions:

Unsecured, and do not bear interest. Thorak Regional Cemetery is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Cemetery's boundaries.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Liabilities - Creditors and Accruals

Accounting Policy:

Liabilities are recognised at amortised cost for amounts to be paid in the future for goods and services received, whether or not billed to the Cemetery.

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

Accounted for in accordance with AASB 16.

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 10. Financial Instruments (continued)

\$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2022					
Financial Assets					
Cash & Cash Equivalents	–	–	–	–	2,095,712
Receivables	68,000	–	–	68,000	68,000
Other Financial Assets	322,404	–	–	322,404	322,404
Total Financial Assets	390,404	–	–	390,404	2,486,116
Financial Liabilities					
Payables	447,009	–	–	447,009	447,009
Total Financial Liabilities	447,009	–	–	447,009	447,009
2021					
Financial Assets					
Cash & Cash Equivalents	1,661,435	–	–	1,661,435	1,661,435
Receivables	38,879	–	–	38,879	38,879
Other Financial Assets	321,154	–	–	321,154	321,154
Total Financial Assets	2,021,468	–	–	2,021,468	2,021,468
Financial Liabilities					
Payables	529,436	–	–	529,436	529,436
Total Financial Liabilities	529,436	–	–	529,436	529,436

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Cemetery is the carrying amount, net of any impairment. All Cemetery investments are made with the authorised deposit taking institutions. Except as detailed in Note 5 in relation to individual classes of receivables, exposure is concentrated within the Cemetery boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Cemetery's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that Cemetery will encounter difficulty in meeting obligations with financial liabilities. Liabilities have a range of maturity dates.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.



Independent Auditor's Report

To the members of Thorak Regional Cemetery

Opinion

We have audited the **Financial Report** of *Thorak Regional Cemetery (the Cemetery)*.

In our opinion, the accompanying Financial Report presents fairly, in all material respects, the financial position of *Thorak Regional Cemetery* as at 30 June 2022, and of its financial performance and its cash flows for the year then ended, in accordance with the basis of preparation described in Note 1 to the financial report.

The **Financial Report** comprises:

- Statement of financial position as at 30 June 2022
- Statement of comprehensive income, Statement of changes in equity, and Statement of cash flows for the year then ended
- Notes including a summary of significant accounting policies
- Board of Trustee's Statement.

Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report.

We are independent of the Cemetery in accordance with the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the *Financial Report* in Australia. We have fulfilled our other ethical responsibilities in accordance with the Code.

Emphasis of matter – basis of preparation

We draw attention to Note 1 to the Financial Report, which describes the basis of preparation.

The Financial Report has been prepared to assist the members of the Cemetery to meet the requirements of *the Cemeteries Act (NT) 2016*.

As a result, the Financial Report and this Auditor's Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



Responsibilities of the Board of Trustees for the Financial Report

The Board of Trustees are responsible for:

- the preparation and fair presentation of the Financial Report and have determined that the basis of preparation described in Note 1 to the Financial Report is appropriate to meet the needs of the members for the purpose of *Cemeteries Act (NT) 2016*.
- implementing necessary internal control to enable the preparation of a Financial Report that is free from material misstatement, whether due to fraud or error.
- assessing the Cemetery's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Cemetery or to cease operations or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Cemetery's financial reporting process.

Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- 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 *Australian Auditing Standards* will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Financial Report.

A further description of our responsibilities for the audit of the Financial Report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our Auditor's Report.

KPMG

Luke Snowdon
Partner
Darwin
28 October 2022