



LITCHFIELD
COUNCIL

Litchfield Council Annual Report 2023-2024

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.



**LITCHFIELD
COUNCIL**

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COVER 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/



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ABOUT US



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 3,100sqkm, Litchfield offers larger land parcels for families and has continued to see consistent growth, building on the 23,000-plus people that affectionately call the area home. 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 average year-round maximum temperatures 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, from October to April, brings lush tropical storms highlighted with spectacular cloud formations and impressive lightening shows.

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.

The Litchfield local government area is well placed, only being approximately one hour drive from the Darwin city centre whilst being a three-way gateway to exploring more of the Top End.

“ *The best place to live, work and play in the Top End.* ”





Our vision

To be the best place to live
in the Top End.

Our Mission

To remain focused on delivering the
priorities in Council's Strategic Plan
to help us deliver on our vision for
Litchfield.

Our Priorities



People
Community and
lifestyle



Progress
Continuity of services
and facilities



Prosperity
Our economy
and growth



Places
Roads and
infrastructure



Performance
An effective and efficient
organisation



OUR PEOPLE
Message from the Mayor

I am proud to share with you all, Litchfield Council's 2023/2024 Annual Report.

In today's fast-moving world, we are so often looking forward and striving to achieve that we neglect the importance of the need to reflect and acknowledge our achievements. The compilation of the Annual Report provides an opportunity to do just that, and I am pleased with what Council have delivered over our past year.

The 2023/2024 year saw myself and my fellow elected members surpass the half-way mark of our term as the elected representatives for the Litchfield community. Council have remained firm in our commitment to deliver services and projects in the best interests of the community as a whole and continued to maintain and build on our strong financial position.

Council's key annual community event celebrating Australia Day on the 26 January continues to grow in popularity. This year's festivities took place under the market shed at the Freds Pass Sport and Recreation Reserve. We welcomed 15 new citizens hailing from a variety of Countries who took the pledge to call Australia home, their faces beaming with pride as their new community gave them a warm welcome. The laughter from kids and the post-run-glow of the fun-runners are always highlights of this event.

This event really brings the community together to celebrate what it means to each of us to be Aussies! Council is so thankful for the continued involvement and support of community groups. We could not deliver this event without groups such as the Rural Hash House Harriers, the Rotary Club of Litchfield, the Litchfield Lions Club and local Scouts groups. Community is the heartbeat of Litchfield, and this event showcases just how lucky we are.

Council has kept a continued focus on the promised delivery of core services and made a significant investment of \$7.2 million into our 2023/2024 Capital Works Program. Key achievements under this Program included pavement upgrades, with major works completed on Bees Creek Road and substantial repairs on Strangways, Thorngate and Kentish roads. Car parks were also a feature of the program which

saw the construction of a carpark at Southport's Mira Square and upgrades to the car parks at both the Livingstone and Howard Park recreation reserves. Works to improve the road safety at some of our local schools saw the installation of Wombat crossings, refreshed line markings and updated signage. A number of Southport roads were converted from gravel to sealed surfaces and two-rounds of grading were undertaken to improve the condition of unsealed roads.

Seeing the delivery of a Capital Works Program that resulted in such vast improvements across many service and geographical areas of our municipality gives me great joy. We all know Litchfield is the best place to live in the Top End and maintaining that liveability is a priority of Council.

Over the 2023/2024, I have been supported by Deputy Mayors Mackay (December 2022 to August

2023), Wright (August 2023 to April 2024) and Harlan (April 2024 with his term due to finish in December 2024). I appreciate the additional commitment and support offered by each elected members during their term of Deputy Mayor. Delivering the best outcomes for the people of Litchfield is a team effort!

This years Litchfield Council's Annual Community Art Exhibition was held at the Humpty Doo Village Green under the curation of Art Out - Rural Darwin Community Art. Now in its seventh year, the event continues to grow and evolve. Gee do we have some talented artists within our community - judging honours get harder each year! Held from 22 to 24 March and with a theme of 'The Natural World' some stunning pieces were on exhibition for everyone to enjoy. Over 650 people attended, and many took the opportunity to vote in the Community Choice award category. Winners and highly commended pieces are listed within this Annual Report.

Held in May, the Freds Pass Rural Show returned as one of the most anticipated events on the rural calendar. Council are proud of our continued support of this event, and work closely with the extremely hard working and dedicated group of volunteer committee members that deliver this major event. Thank you to everyone that stopped by Council's stall to say g'day and chat about our services and provide feedback. The many highlights from the weekend have us all counting down to the 2025 Freds Pass Rural Show!

Further to the ceremony on Australia Day, Council held five Australian Citizenship Ceremonies over the year. These ceremonies saw Litchfield welcome new Australian citizens from countries such as Germany, Philippines, Vietnam, Ireland, United Kingdom, New Zealand, Thailand, India and Malaysia. Presiding over these ceremonies is a Mayoral duty I greatly enjoy.

The 2023/2024 Annual Community Grants program saw Council provide \$44,973.23 of financial

support to community groups, clubs and local youth for a range of fantastic initiatives, programs, events and opportunities. These grant programs are all fully funded via recycling initiatives at Council's Waste Transfer Stations, such as the 10c container deposit scheme and sales of batteries and steel products. Recipients included the Rural Carols by Candlelight Committee to host their annual Christmas event, the Darwin and Rural Poultry Club to purchase new exhibition cages, the Top End Gem Club for the purchase of a Cabbage machine and Landcare NT for the delivery of a Biodiversity Science Education Program in Litchfield schools. It brings Council immense joy to support local individuals, clubs and organisations, seeing what you all deliver and achieve should make all of us be proud to be Litchfieldians.

As Mayor, I continue to meet with local and federal government representatives and industry bodies to advocate for positive outcomes for the Litchfield municipality. Actively advocating for grants and other support for our region is pivotal to enable Council to deliver on the expectations of our residents.

Council's nine Recreation Reserves are vital pieces of community infrastructure, a budget of over \$1.4 million was allocated over the year to support the Reserves volunteer management bodies. This year saw a Licence Agreement with Art Out - Rural Darwin Community Art for them to have residency at the Humpty Doo Village Green to activate the space and to better support user groups. This change has seen a reduction to the incidences of anti-social behaviour and vandalism. The Village Green also hosts an annual ANZAC Day Commemoration which is always a moving event hosted by our local Lions Club. This year has seen the Berry Springs Markets flourish and the introduction of a Southport market. The popular Freds Pass Rural Eats returned to the market shed of a Wednesday night through the dry season. The McMinns Lagoon committee successfully secured grant funds to instal solar panels to power their bore and the Top



End Gem Club obtained funding to install large fans in the undercover area at Knuckey Lagoon. These are all shining examples of dedicated volunteers delivery for our community.

The development of concept designs for works at Freds Pass Sport and Recreation Reserve that were the subject of Council's grant application to the Federal Government's Priority Community Infrastructure Program continued. Council sought \$10m in funding for electrical upgrades to allow the installation of lighting on some ovals are for the construction of multiple Netball courts. We look forward to partnering with the federal government to improve the sporting amenity available within the municipality.

We thank and encourage the Litchfield community to continue to engage with us, your valuable feedback and input helps us ensure we deliver the best outcomes for our residents. Being able to call Litchfield home is something we are all proud of and as a collective of elected members, we are focused on continuing to work strategically and to deliver for the people that trust us to represent them.



OUR PEOPLE
Message from the CEO

The unwavering community spirit and passion of Litchfield residents is a standout when I pause to reflect on the 2023/2024 year.

The tremendous amount of time and dedication community members spend volunteering for the betterment of their club group or organisation is nothing short of admirable. Indeed, many of Council's achievements could not be realised without collaboration with these community superstars! A number of Council's Recreation Reserves which provide imperative community spaces are managed by volunteer management committees, so too are many of the clubs that utilise these facilities.

In a conscious and consistent effort to broaden our revenue streams, Council continued to seek grant opportunities where available. In instances that Council is successful in securing grant funding it allows the delivery of new infrastructure or upgrades to existing infrastructure at no or greatly reduced cost to residents. Grants are also sought to fund additional programs at our Taminmin Community Library and to deliver events in the Litchfield local government area. Advocacy for the municipality continued in effort to secure positive outcomes for the community.

Council have continued our multi-agency liaison with the Territory government with the aim of securing services and projects to boost the liveability, safety and amenity of our region. Discussions have continued in relation to safety

upgrades to the Stuart Highway and Bees Creek Road intersection and commentary was provided in response to the Arnhem Highway Duplication Planning Study.

Council's workforce has remained within the reduced full-time equivalent (FTE) staffing numbers following the restructure in the prior year. Managing wage costs has been an operational focus, balanced with ensuring we continue to deliver high-quality services to our community.

Council's Annual Community Survey is one way we seek to engage with the community to get feedback on our service delivery. Star performers over this year were the Thorak Regional Cemetery and the Taminmin Community Library with service satisfaction ratings of 98% and 94% respectively. Council's overall performance was

rated at 76%, we remain committed to continual improvement in serving our community.

Council continues to operate the only active cemetery in the greater Darwin area. Thorak Regional Cemetery is a non-denominational cemetery, with areas designated for the Orthodox, Muslim, Bai Hai and Jewish faiths. Over the 2023/2024 year information technology hardware was installed to improve live-streaming capabilities and an extensive refurbishment of the Chapel was undertaken, including; repainting, carpet replacement, lighting upgrades and the additional of plants.

The adoption of the 2024/2025 Municipal Plan and Budget included highlights such as the allocation of a \$7.51 million capital budget and \$1.4 million to support



Stephen Hoyne
Chief Executive Officer

the volunteer management bodies of Council’s Recreation Reserves. Council acknowledges current cost of living pressures and as such delivered constrained rate increases of 5% for residential properties and a 2% increase to the waste charge.

This year, our strategic advocacy focus centred on securing the development of the Holtze and Kowandi areas, lobbying for funding for improvements at the

Freds Pass Sport and Recreation Reserve, involvement in the development of Area Plans by the NT Planning Commission and the sealing of roads.

Our roads network was certainly tested by high rainfalls during the wet season. Our infrastructure and assets teams’ workload has expanded to include ongoing road inspections to identify urgent repairs and maintenance issues in real time.

The repair of pot-holes and contractor engagement around these repairs were reviewed and saw marked improvements in response times.

I am proud of staff and elected members for their commitment to serve the community of Litchfield, and I am excited to see the delivery of projects and services continue to grow and improve over the coming year.



Anzac Day, 2024



OUR PEOPLE
Our Council

Our Council

On 28 August 2021, a local government general election was held. The following Council members were elected to represent the Litchfield community from 15 September 2021 through to September 2025. This latest council brings new skills and experience to represent the 3 wards of the municipality 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 as a team together. 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.



Kevin Harlan
DEPUTY MAYOR, CENTRAL WARD
COUNCILLOR

I have lived in the Northern Territory most of my life, 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 15/20 mins up the road.

I am a Plant Mechanic by trade, completing my apprenticeship early 1985 with an international earthmoving manufacture on Goyder Rd, 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 (taught trade school at both CDU 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 as a kid, 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!). Litchfield is my home and I intend on staying here and serving the community as best as I can. 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 and ensuring financial sustainability.

After heading down south to study a Bachelor of Science degree majoring in mathematics, I returned to the rural area and currently work as a Data Analyst/Scientist in the Aquaculture industry. I have previously worked in the forestry industry on the Tiwi Islands as a FIFO laboratory technician and as a Data Analyst for Australia's largest barramundi farm which is proudly located within Litchfield. I also sit in a volunteer role on the Executive Board for a not-for-profit youth organisation operating in the NT and on their national board as the NTs representative.

I pride myself on being approachable, transparent, and honest and if I ever can be of help please get in contact and I look forward to hearing from as many residents of Litchfield as possible.

*Andrew Mackay was elected as the new MLA for Goyder in September 2024 and has subsequently resigned from Council as an elected member.



Emma Sharp
SOUTH WARD COUNCILLOR

I arrived in the Top End ten years ago, and fell in love with the rural lifestyle. As a Humpty Doo local, I'm proud of the community where I live and which I serve as an Elected Member; not just in South Ward, but the entire Litchfield municipality. My eldest son attends Humpty Doo Primary School, and is a proud junior player of the mighty Litchfield Bears Rugby League Club, under the watchful eye of his dad as coach! My youngest son is growing into an adventurous toddler, and is as much of a 'bush kid' as his big brother!

Since 2005, I have worked predominantly in the health sector, both in the UK National Health Service, and NT Health. I have been managing ICT projects in the digital and health sector now, for more than 13 years.

As a Litchfield Councillor, I have used my project management experience to progress initiatives and question processes in place to ensure we are offering the best value and service to rate payers. I want to continue listening to residents, using feedback to guide the way Litchfield Council moves into the future and supports our rural way of life, which is so important to us all. I will continue to advocate for a range of personal causes and services to benefit our community, and remain a strong voice on Council.



OUR PEOPLE

Our Council



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 all demographics of our communities' best interests 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.



Mathew Salter
NORTH WARD COUNCILLOR

I am on the Friends of Taminmin Library Committee and have recited poetry at the poetry lunch which I have attended for ten years.

I am also on the Litchfield History Group Committee and we have had some great excursions to Virginia Township, Strauss Airstrip and Marrakia War Museum. I also chair the Howard Park Reserve and sit on the Audit and Risk Committee on behalf of council.

I am a keen sportsperson, enjoying fishing at Bynoe Harbour and playing cricket for the Southern Districts Crocs. I first got involved in local council when the Inpex Workers Village was being built at the end of my street.

I joined the Freds Pass Board in 2012, and I am proud to have helped with the first Freds Pass Masterplan - that has attracted excellent funding. I believe in maintaining our rural lifestyle, which means not allowing ad hoc development, and keeping Litchfield rural.

I am very proud of my achievement on council and I still enjoy listening to our community.



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.

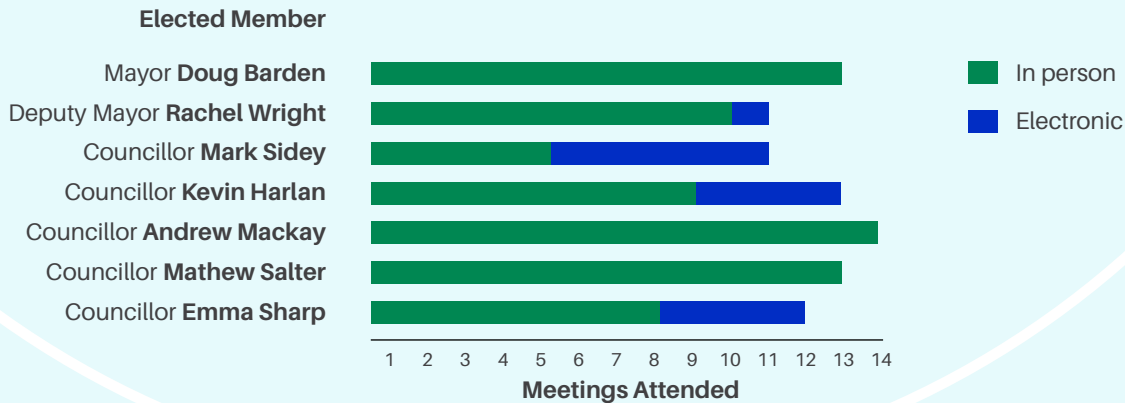
In addition to my local government roles, I have a degree in Business and have worked as an Insurance Loss Adjuster since 1999. I currently own my own business, working as a contractor to a number of Insurers.

I was elected to Litchfield Council as a Councillor for South Ward in 2022 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". I am extremely proud of the new direction this Council has taken since the election of the current team and thank Council Staff for their tireless work. We are seeing real change and progress in the rural area and I look forward to continuing to champion sustainable progress for the benefit of residents, businesses and ratepayers.



Elected members meeting attendance

There was a total of 12 Ordinary and 2 Special Council meetings held during the 2023-2024 year.



Council Members Attendance and Allowance

Elected members allowance

Allowances paid to elected members over the 2023-2024 year are shown in the table below:

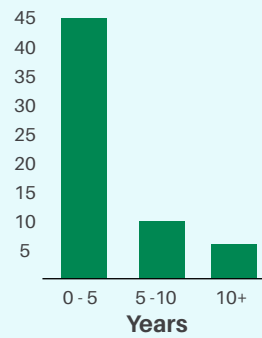
	Base Allowance (\$)	Professional Development (\$)	Extra Meeting (\$)	Other Allowances (\$)	Total (\$)
Mayor Doug Barden	102,567.40	-	-	1,675.04	104,242.44
Deputy Mayor Rachel Wright	32,017.51	-	3,960.00	456.33	36,433.84
Councillor Emma Sharp	21,307.15	-	5,940.00	456.33	27,703.48
Councillor Kevin Harlan	23,274.36	1,400.00	4,680.00	506.33	29,860.69
Councillor Andrew Mackay	24,490.64	-	-	406.33	24,896.97
Councillor Mark Sidey	21,307.15	8,000.00	5,655.60	456.33	35,419.08
Councillor Mathew Salter	21,307.15	-	6,360.00	456.33	28,123.48
	246,271.36	9,400.00	26,595.60	4,413.02	286,679.98



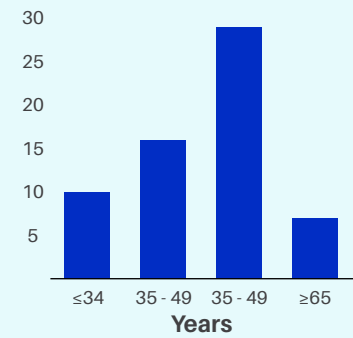


OUR PEOPLE
Our Staff

Length of Service



Age of staff



Council operations and staff are led by the Chief Executive Officer, who is accountable to the Council.

Litchfield Council has two departments; Infrastructure and Operations, and Corporate and Community, each lead by a Director with the Chief Executive Officer overseeing Council Leadership. The structure allows for 58.83 full-time equivalent (FTE) staff.



Stephen Hoyne
Chief Executive Officer
FTE 4
Advocacy
Inter government relations
Sports and Recreation Reserves
Community Development
Community Engagement
Official Proceedings
Communications
Events



Rodney Jessup
Director Infrastructure and Operations
FTE 36.67
Mobile Workforce
Thorak Cemetery
Waste Management
Planning and Development
Roads and Infrastructure
Community Facilities
Asset Management



Maxie Smith
Director Corporate and Community
FTE 18.16
ICT
Governance
Human Resources
Workplace Health and Safety
Finance
Customer Service
Regulatory Services
Library Services



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

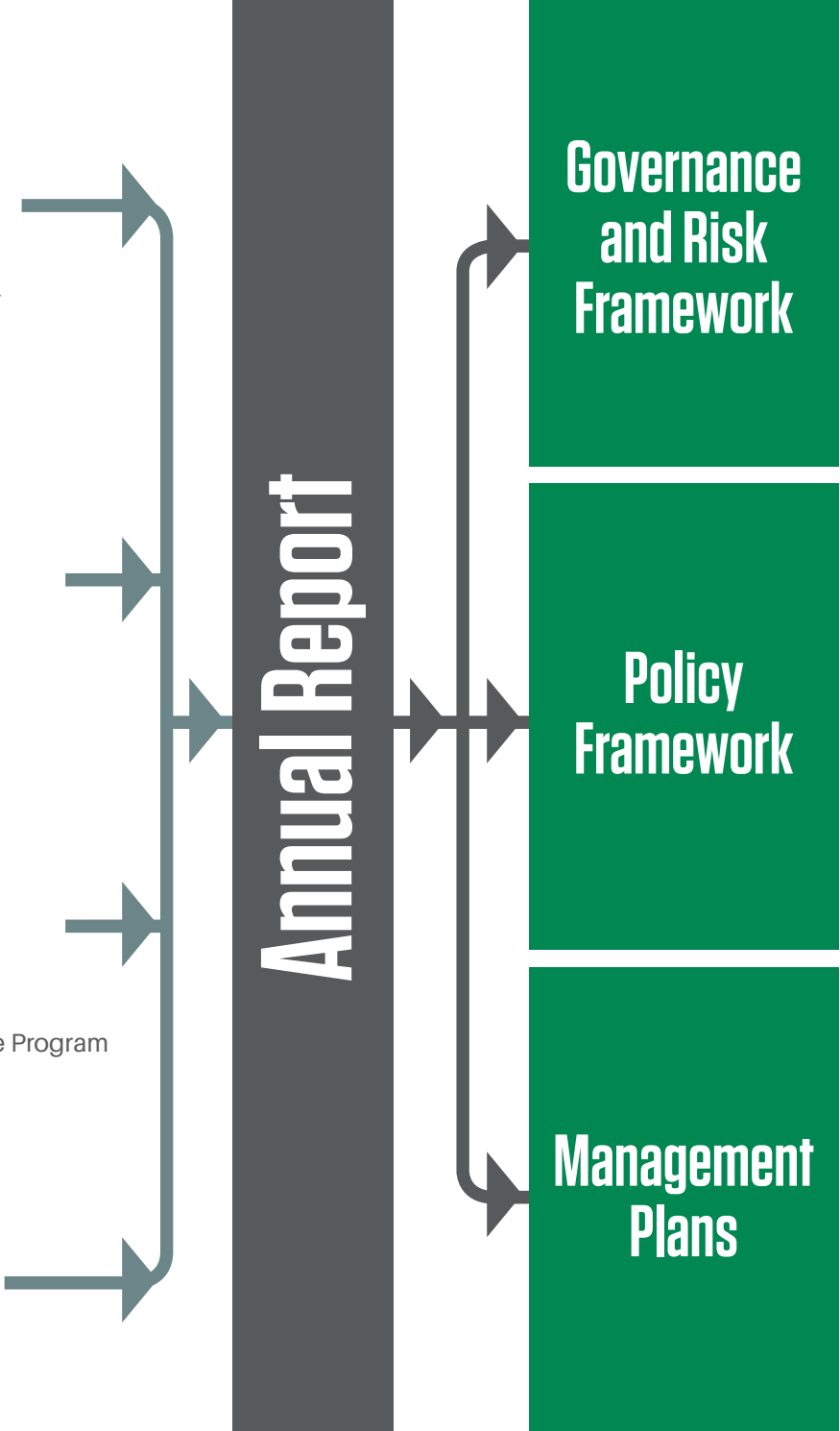
- Vision
- Priorities
- Outcomes
- Success Measures
- Masterplan

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





OUR PEOPLE

Staff celebrations of days of national significance



Litchfield Council staff are passionate about recognising and celebrating worthy causes. Over the past 12-months, staff came together to participate in several days of national significance.

NAIDOC Week

NAIDOC is celebrated by people from all walks of life, Indigenous and non-Indigenous. The week is an opportunity to participate in a range of culturally rich activities and to support and amplify the voices of Aboriginal and Torres Strait Islander communities. On Wednesday 5 July 2023, Litchfield Council celebrated NAIDOC Week with a morning tea and dot painting lesson, this was thoroughly enjoyed by all.



Daffodil Day

Daffodil Day is Cancer Council's most iconic and much-loved fundraising campaign, it's a chance for Australians to come together and, for all that cancer takes; give. On Thursday 31 August 2023, Council Officers participated in raising awareness for the cause by holding a morning tea where employees dressed in yellow and brought a plate of food to share.

Today is
Daffodil Day!



International Women's Day

International Women's Day is a global day celebrating the social, economic, cultural, and political achievements of women. The day also marks a call to action for accelerating women's equality. On 8 March 2024, we acknowledged the amazing women within Council and the Litchfield community by having cupcakes for morning tea.





OUR COMMUNITY
Community Grants

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

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

Community initiative grants (up to \$500)

Youth development grants (up to \$500)



Annual Community Grant Recipients for 2023-2024

Recipient	Purpose	Amount (\$)
Darwin Rural Carols by Candlelight Committee (DRCCC)	Carols by Candlelight	\$5,000
Darwin & Rural Poultry Club	New exhibition cages	\$1,090
Southern Districts Crocs Football Club Inc	New Equipment for clubhouse	\$5,000
Top End Gem Club	Cabbing Machine	\$4,090
Southport Progress Association	Fridge/Freezer	\$3,753
Berry Springs Play Group	Storage and Shelving	\$992.2
Berry Springs Recreation Reserve	Christmas, Easter and School Holiday Activities	\$5,000
Landcare NT	Delivery of Biodiversity Science Education Program in Litchfield municipality Schools.	\$5,000
HD Bowls Club	Upgrade of outdoor lighting and fans	\$3,264.03

“ *The 2023-2024 Community Grant Scheme totalled \$44,973.23 and is 100% funded through money made from recycling bottles, cans and batteries collected at Council’s Waste Transfer Stations.* ”

Community Initiative Grants

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

Youth Development Grants for 2023-2024

Through the delegation of the Chief Executive Officer, 28 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.





OUR COMMUNITY
Australia Day

On Friday 26 January 2024, 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 with \$10,000 from the National Australia Day Council and a further \$5,000 to include strong recognition of Aboriginal and/or Torres Strait Islander people. The Australia Day Council Northern Territory also contributed \$2,750 for the event.

The event was a great family day commencing with a fun run that catered for all categories from the serious competitors to the strollers. The official ceremony saw 15 new citizens welcomed, three local government awards presented and lots of fun activities for the family including indigenous arts and craft workshops, and local market stalls.





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



**Citizen of the Year
Melanie McMurdie**

Over the last decade, Melanie has dedicated her time and efforts to successfully organising numerous memorable events and played an instrumental role in developing the Berry Springs Markets into the beloved monthly event they are today. Known for her delicious baked goods and friendly face among local community members, Melanie tirelessly supports the reserve and actively contributes as a committee member. Thank you Melanie for all your hard work over the years.



**Young Citizen of the Year
Isabella (Issy) Mairou**

Nominated by her fellow scouting peers, Issy received widespread praise in her nomination for embodying the spirit of guidance and adventure. As a mentor, she has encouraged numerous young individuals to expand their knowledge and embrace a more adventurous outlook on life. She has helped countless young people to reach their potential.



**Community Event of the Year
Rotary Club of Litchfield and Palmerston Inc 'Eat Up Project'**

Since 2021, the Rotary club of Litchfield and Palmerston have collaborated with local schools, teachers, and Eat Up Australia, to make and deliver sandwiches to several primary schools in the Litchfield region. This program provides free lunches to school students going without. Their participation in this event has helped create a school environment where students are free to learn, grow, and succeed.





OUR COMMUNITY
Art Exhibition

Litchfield Council's Annual Community Art Exhibition continues to grow in popularity and engagement.

This year, the seventh annual event, was held at the Humpty Doo Village Green, from 22 to 24 March, 2024. The theme was 'The Natural World' which artists could choose to incorporate into their works if they wished.

Over 650 people attended the weekend of events which included opening night concert, the art exhibition, kid's art workshops, Makers Market and all ages printing workshops. Great feedback was received from all attendees with engagement for the event continuing to grow and evolve with each consecutive year thanks to the dedicated support from Darwin Community Arts and local Litchfield Artists and the sponsors; Coolalinga Community Bank, Gerard Maley and Dheran Young. 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.

Highly Commended by the judges:

Kristy Joyce and Ashleigh Stow
Under the Sea

Zerena Di-Prima
Wild Wetland Weather

Cuppa Collective
Doodle

Ottakar Kiwikiwi
My Universe

Calum and Darcy Martin
Natures Treasures



Ten award winners took away prizes for their entries:

First Nations Award

Sponsored by Dheran Young

Three-Dimensional Award

Sponsored by Gerard Maley

Youth Award

Sponsored by Bendigo Bank

Kids Award

Sponsored by Bendigo Bank

Visual Arts Award

Community Choice Award

Voted by the community

Textile Award

Photography

Ceramics

Tarizma Kenyon

Wild Walks

Sarah Martin

The Echoes of Ghosts

Katinka Moses

Florescence

Amy Kilgour

Fantastic Fungi

Hannah James

Peace among the leaves

Karmyn McAuliffe and

Zerena Di-Prima

Patricia Creswick

Four Natural Elements

Lynne O'Meara

Tanabe Star Trail

Eliza Tobin

Year of the Dragon





OUR COMMUNITY
Australian Citizenship Ceremonies



Litchfield welcomed 47 new Australian citizens from countries across the globe.

The six Council run Australian Citizenship Ceremonies aligned with significant events such as Australia Day, Harmony Day, Refugee Week, and Citizenship Day.

We appreciate these new citizens, from countries including; New Zealand, United Kingdom, Philippines, Vietnam, Thailand, India, Germany, Italy, South Sudan, USSR, France, South Africa, Montenegro, Indonesia, Mexico and China, for choosing to call Australia home, and for joining us in Litchfield, the best place to live in the Top End!





OUR PLACE
Recreation Reserves

Improving community wellbeing



Council has nine Recreation Reserves geographically spread throughout the municipality providing a variety of sporting facilities, playgrounds and community spaces.

Recreation Reserves improve the liveability of the area and foster connections between members and clubs. Their benefits reach far beyond Litchfield residents and they remain a key priority in our budget with over \$1.4 million allocated to support the volunteer management bodies to continue their great work managing these sporting and recreational facilities.

Council submitted an application to the federal Priority Community Infrastructure Grant program seeking \$10 million for major upgrades to the Freds Pass Sport and Recreation Reserve. Favourable feedback has been received and an announcement of the outcome by the Federal government is anticipated before the end of the 2023- 2024 financial year.





McMinns Lagoon

Lying at the southern end of the Howard River Catchment, McMinn's Lagoon is a beautiful location, led by a passionate team of volunteers. The McMinns Lagoon Reserve Association Inc, who are the winners of the Australia Governments Community Partnerships Landcare Award 2024, shoulders the responsibility of preserving the condition of the walking trails, weed control, maintaining the grassed picnic areas, and the overall well-being of the lagoon.

Serving as a significant hydrological and ecological link between wetlands and drainage lines connecting to the Howard River. Within its boundaries, McMinn's Lagoon shelters several

endangered species, including the rare and endangered Gouldian finch, alongside egrets, goshawks, turtles, and a re-introduced barramundi population. The Reserve's Committee hosts regular Working Bees, workshops and events such as National Tree Day and Make a Difference Day. The space also proves a popular spot for bushwalking and birdwatching groups. As an important ecological site, the lagoon is a perfect backdrop for university students and environmental groups to conduct research and wildlife surveys.

This past year, the association was successful in securing funds to install solar panels to power the bore. The works were planned to be completed in August 2024.





Berry Springs

The reserve plays a vital role in community engagement. It is available for private events such as birthdays, weddings, and fundraisers. Additionally, it hosts the Berry Springs Playgroup and Smile a Mile Fun Bus, all of which offer valuable opportunities for families and children to connect, forge friendships, and enjoy the reserve's amenities.

The Berry Springs Community Markets each month have up to 35 stalls each and bring locals and visitors alike to the Reserve. The Mango Festival took place in November 2023. Held annually, this event continually proves to be hugely popular throughout the Berry Springs locality. A true reflection of the vibrant spirit of the Northern Territory, where the community proudly celebrates one of the top ends most treasured exports. The event was a huge success, thanks to the tireless effort of the recreation reserve Management committee and a group of local volunteers.

Freds Pass

Freds Pass continues to hold its place as one of the most frequented spots within Litchfield Municipality. With its support for over 19 sporting clubs and managed by a dedicated and hardworking management board, the reserve boasts the title of the largest multi-use sport and recreational facility in the Northern Territory.

In May 2024, the always popular Freds Pass Rural Show was situated adjacent to the Reserve Lake. The show achieved remarkable success in 2024, making a substantial contribution to the local economy, by highlighting local producers, businesses, and community groups.

Likewise, early 2024 saw the launch of the hugely popular Rural Eats Market. The weekly markets showcase a variety of local produce and live entertainment enjoyed under the open-air market shed. Since its inception, the rural eats market has proven to be one of the most popular weekly events in the Litchfield Municipality. This accomplishment owes itself to the unwavering commitment and diligent efforts of the management board, who continually strive to showcase the best of the local community.



Humpty Doo Village Green

Humpty Doo Village Green stands as an iconic local landmark. The central location proves popular with local families providing two playgrounds, picnic tables, a skate park, and BMX tracks.

The Litchfield Council collaborates with key local stakeholders, which includes the community gardens, Taminmin College, Humpty Doo Scouts, and Darwin Community Arts. This partnership serves to effectively promote and enhance the recognition of the Humpty Doo Village Green within the community.

Annually, the Village Green serves as the esteemed venue for the ANZAC Day commemorations, held in collaboration with the Lions Club, and the annual Community Arts Festival held in the community hall is a well-loved occasion that highlights the emerging artistic talent in the greater Darwin area. Regular yoga classes on Monday mornings provide a great opportunity for people to engage in physical and mental well-being and the local fibre craft group gathers every Wednesday to knit blankets and beanies for the hospital. Having these regular events in the community hall fosters a sense of connection and belonging among the residents. Humpty Doo Village Green is a place for people to come together, share their skills, and build relationships. Unfortunately, this year has seen significant damage to Council assets from vandalism. Council continues address this issue through ongoing improvements to security.

Livingstone Reserve

Operated by a committee of dedicated volunteers, the Livingstone Recreation Reserve is committed to providing an array of services and amenities, catering to the enjoyment of everyone, with a particular focus on serving the rural community. Nestled within 64 hectares of pristine natural woodland, this Reserve presents an abundance of attractions for families and the broader community offering a large community Hall, sporting ovals, a volleyball court, picnic areas, and a children's playground.

The 34 Mile Bar remains a steadfast presence within the reserve, attracting numerous locals on a weekly basis with its array of food specials, live music, and events. Additionally, the reserve proudly houses both the Livingstone Volunteer Bushfire Brigade and the Litchfield Horse and Pony Club, with membership numbers for Livingstone Reserve and use groups reaching over 300 for this past year.

The committee was fortunate enough to be awarded a Community Benefit Fund grant in 2022-2023 to enhance and expand the kitchen facilities with the works being undertaken in 2024.

Mira Square

Located in Southport, approximately 10 km from Berry Springs along Southport Road, Mira Square is a vibrant rural community hub managed by the Southport Progress Association NT. The spacious community hall is a central hub for the local community, and features a brand-new playground surrounded by native bushland, providing shade and a natural setting for families to enjoy. Mira Square hosts bi-monthly community markets between March and November each year. This year has seen the completion of the Mira Square Car Park.

Howard Park

The Howard Park Recreation Reserve plays host to more than 15 user groups throughout the year. During Dry Season weekends, residents can enjoy cricket matches on maintained ovals, with teams competing from across the top-end region. On weekday afternoons, the space is dedicated to baseball training sessions and for the Howard Springs Primary School to host their annual athletics carnival while residents can enjoy walks around the oval throughout the year.

Our regular user groups gather to meet each week in both Howard and Whitewood Halls. These bookings cater to an array of activities, including dance, healthcare, creative arts, and fitness classes. Central to the reserve are our expansive green multi-use oval, a BMX track, and accessible cricket nets for use.

The volunteer-based Management Committee continues to be an integral part of communication between the council and the greater Howard Springs community through leading strategic planning discussions and recommendations to the council. With invaluable support from the Howard Park Recreation Reserve Committee, Council completed the footpath upgrade and car park improvements at Howard Park Recreation Reserve.

Knuckey Lagoon

Knuckey Lagoon is a unique hidden gem in the heart of Darwin. Surrounded by lush and predominantly untouched bushland, Knuckey Lagoon is a must-see for locals and visitors alike. This space boasts bushwalking trails, bird-watching opportunities, and nature play areas, and offers excellent facilities for visitors and user groups including a community hall, playground, basketball court, and shared BBQ facilities.

The dedicated group of volunteers comprising the Management Committee has effectively embedded the community's needs and values within the Council's decision-making processes and future planning. One of our most frequent user groups, Top End Mineral Club, secured a financial grant to install large fans in the under-croft area. This committed team also assumes a pivotal responsibility in transmitting essential information from the council to both reserve user groups and members of the local community.





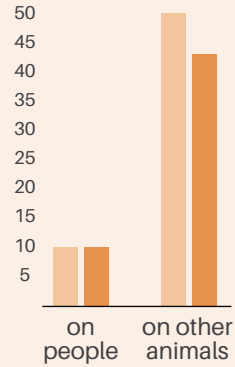
OUR PLACE:
Regulatory Services



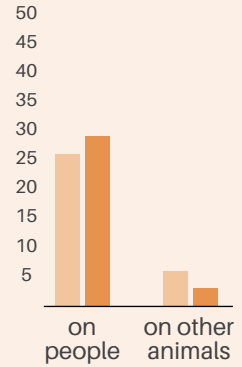
2022-23
2023-24

Dogs are valued members of many families

Dog attacks



Dog menaces



Litchfield Council places a high value on community members understanding their obligations as responsible dog owners.

Rangers investigate and enforce dog issues reported by the community under Council's By-Laws and provide advice on dog matters such as containment, aggression and barking. The team also actions vehicles reported as abandoned on Council's roads and land according to the NT Traffic Regulations 1999.

Outcome of Impounded Dogs

	2022-23		2023-24	
	Number	%	Number	%
Transfer to RSPCA Darwin	59	17.8	40	13.8
Transfer to PAWS Darwin	36	10.9	36	12.5
Transfer to DACS NT	10	3.0	2	0.7
Total rehomed	105	31.7	78	27
Reclaimed by owner	196	59.2%	137	47.4
Euthanised	29	8.8	60	20.8
Other Transfer	1	0.3	14	4.8
Total impounded	331	100	289	100

- 78 lost dog reports
- 37 Nuisance/
barking reports
- 171 infringements
issued for dog
related offences
- 21 Animal Trap hire
requests





Items of note for the 2023-2024 financial year include:

Rangers attended

All RSPCA Darwin's free community microchipping days and Million Paws Walk, Freds Pass Show and the Bunnings Palmerston Pet Expo.

Rangers upskilled

Rangers undertook first aid and firearms training and tranquiliser certification. All Rangers have completed a Certificate IV in Government Investigations.

12 dog awareness sessions

were held at various schools across the municipality to 237 students. These increased knowledge on managing dogs and their behaviours, especially identifying threatening actions and what to do if confronted by an aggressive dog.

4,240 dogs registered with Council

This figure is slightly down from 4,248 for 2022-23 and accounts for dogs reported by their owners as deceased or moved out of the Municipality. 3,203 (75.5%) of registered dogs are desexed, similar to 2022-23 3,171 (74.6%). 1,499 (35.3%) dogs registered with Council are lifetime registered (desexed dogs only).

161 desexing vouchers

were issued to owners with 121 (75.1%) redeemed, compared to 66.2% redeemed in 2022-23. They provide a \$100 discount for dog desexing when presented at a vet clinic within the Litchfield Municipality. This year Council permitted multiple vouchers to be issued per household to encourage all dogs from the same household to be desexed.

Dogs attacks down

Rangers received 85 dog attack and menace reports. Overall reports of dog attack/menaces have decreased 7.6% from 92 in 2022-23.

Dogs at large reports down

Rangers received 366 dog at large reports and impounded 289 dogs (120 females and 169 males). This is down 38 from 404 dog at large reports and down 42 from 331 dogs impounded in 2022-23.

In 2023-24, only 23% (68) of impounded dogs were desexed.

Only 16% (45) of impounded dogs were registered, down from 21.4% in 2022-23.

Dog surrenders down

There were 14 dogs surrendered, 39% fewer compared to 2022-23 (23 dogs).

Fewer dogs reclaimed

59 (30.1%) fewer dogs were reclaimed by their owners in 2023-24 than in 2022-23.

Fewer dogs rehomed

78 (27%) of impounded dogs were rehomed compared to 105 (31.7%) in 2022-23.

More dogs euthanised

60 (20.8%) impounded dogs were euthanised in 2023-24 compared to 29 (8.8%) in 2022-23 due to behavioural issues, illness/injury or rehoming groups at capacity. This brings the proportion of impounded dogs euthanised 20.8%.

Abandoned vehicle reports up

Rangers received 65 Abandoned vehicle reports an increase of 44%, compared to 45 in 2022-23.



OUR PLACE:
Library



School holiday programs

Our popular library holiday programs were run on-site each school holiday period and extremely well attended by 1,138 attendees. During April 2024 additional grant funding also enabled various Youth Week activities to be delivered across the municipality.

Holiday program activities for 2023-2024 covered a diverse range of interests and included opportunities for young people, in line with Council's "Youth Strategy and Action Plan 2022-25". Highlights include:

22 STEM activities

Covering everything from VR to Harry Potter Science as well as collaborations with CDU and Questacon.

The Amazing Drumming Monkeys

Puppet show with live music, dancing, environmental messages and family fun day at Berry Springs Recreation Reserve.

Youth Week 2024

Grant funding and new partnerships (AFL NT and PaRBA) contributed towards 14 activities catering for young people of the rural area over holidays. Events were provided at Freds Pass, Berry Springs Recreation Reserve and Humpty Doo Village Green across sports, gaming and the arts.

Friday Midday Movie

attendance at these free sessions remain a favourite in all holiday periods, offering rural families a cinema like experience on the library big screen (including popcorn and a drink).

Book tasting

Children were treated to a seated "dining" experience with a "menu" of books to taste test. Hidden learnings about how to select books and try new genres, yet cleverly disguised as fun.



Strategic and innovative thinking regarding program delivery has created more flexible holiday opportunities at the library.

Anytime Activities offer participation on a day or time that suits individual families, rather than only scheduled activities and bookings to a maximum number. Participation has been high, evidencing that these initiatives are wanted by the community. Original activity concepts have included a Questacon interactive science experiment display, handouts of literary character inspired colouring/ drawing, collaborative community LEGO builds, draw a chicken to add to the Funky Chicken library coop (promoting club membership), playing Nintendo Switch with friends, a free icy pole with borrows and designing a new bookmark for the library (competition).



	2023-24	% change
Visitors to the library	25,830	-9%
Library Programs	234	-10%
Program Attendees	4,418	+2%
Loans	16,274	+4%
Computer Sessions	1,559	+3%
Age of Collection >5 years old*	44%	

*ALIA Standards of 40-45% of collection



Funky Chicken Book Club events during holidays remain a popular feature, after their introduction at beginning of 2024. Aiming to re-engage existing members and activate library memberships, only club members can attend exclusive fun activities such as literary inspired craft or drawing, sharing book recommendations and reviews, win cool prizes and learn how to use a library (disguised as fun) selecting books, finding items and a “Book Tasting” experience. This strategy has generated new club memberships, which would otherwise be challenging, to meet our annual KPI of 60 new Funky Chicken members (judged by Mayor Barden and Rural Art Out).



OUR PLACE:
Library

Storytime and Nurserytime



The library runs weekly Storytime (1-5-year-olds) sessions and Nurserytime (0-1-year-old) sessions.

Our children's programs build early literacy, education and a love of reading from a young age, and remain a well-loved offering by the library. Although there will always be a turnover of parents attending Nurserytime (as they complete parental leave), establishing a relationship with the baby clinic outreach service has provided new parents with a service to move onto at the library. 2023-2024 attendance reflects societal changes with regular attendance by fathers, who equally appreciate the connection with other rural parents and special time with their children.



In 2023-2024 Children's programs provided fun and educational themes as well as special guests, such as:

Reconciliation Storytime - with visitors from Taminmin College Aboriginal students and teacher Penny Kellaway coming together with Storytime families to read a story and lead a craft activity.

Mothers' Day and Fathers' Day special storytimes, with themed songs/books, making gifts for library family parents, whilst acknowledging the diversity of families in our community.

Themes that build awareness for families about the world around them such as Sign Language Day, Threatened Species, Library Lovers Day, International Women's Day.

Special guest musician and author Maria Pyro, singing some of our favourite songs in her traditional Aboriginal language and a bilingual story reading of "*Ngayu bauakarda bardarda - I am a small baby*".

Easter Storytime with stories, singing and craft on theme, plus a visit by baby bunnies from Top End Critters.

Harmony Day saw a number of special guests representing different cultural backgrounds in our community (including Litchfield Council staff), coming together for a bilingual reading of everyone's favourite "The Very Hungry Caterpillar".

Showcasing picture book from Childrens Book Council Association 2023 Awards with associated craft.

Rotating activities embedded such as bubbles, scarf and parachute play, plus *Smith Family Let's Read* program concepts and supported one-on-one reading time with age relevant resources.





Seniors' Morning Tea

The library held 11 monthly Seniors' Morning Tea events, which showcase an activity, topic or guest speaker. It is a highly valued program and offers multiple health and social beneficial to older citizens living independently in the rural area. Key activities include:

Visit from Taminmin College **VET (Vocational Education & Training)** teachers and students – awareness of school/ student achievements as well as connecting Seniors to cheap hair and beauty services with students (highly successful outcome for both parties).

Guest speakers to connect community members with government services and factual information eg NT Biosecurity update on banana freckle and other potential animal and plant pest risks.

Author talks /Q&A - with Territory authors eg Lynette Derrick and Sean Guy.

Internet Safety & Scammers - presented by NBN Ambassador.

Cyclone Tracy - information for rural citizens and connecting survivors (living in rural area) with 50 year anniversary preparations in Darwin (Cyclone Tracy Anniversary Committee Representative Richard Creswick).

Other Events

The Amazing Drumming Monkeys - nationally celebrated puppet show, brought out to Berry Springs Recreation Reserve for all the family fun.

Science Week 2023 and funding from Inspired NT/Charles Darwin University supported the library team to create an incredible online resource "**Harry Potter Science**". Elements of story-telling, literary magic and the wonder of science were brought together to showcase the magic that is science in a fun and imaginative way.

2023 Taminmin Community Library **Family Christmas Party** was held at Humpty Doo Village Green Hall with seasonal Storytime fun and a visit from Santa thanks to Bushfire Volunteers.

Free Sustainable Christmas workshops (2) providing information to reduce your landfill and have a waste-reduced and plastic-free festive season.

Litchfield History Group presented two events on the topics Bombing of Darwin and ANZAC Day.

Friends of the Library Poetry Anthology Launch held at the library for "**Rural Reflections 2023**"

National Simultaneous Storytime - a super special Storytime, showcasing the beautiful story and illustrations of "**Bowerbird Blues**" by Aura Parker. The annual event was held at Territory Wildlife Park, inside the large walk-through aviary.





Intergenerational Programs

Students vs Seniors

Senior community members and Taminmin students meet monthly to play games, connect, learn from each other and get a little competitive. Run in partnership with Taminmin College, to connect generations and overcome age bias for both groups, over 9 activities including:

Grandparents Day - opportunity to connect generations (many who do not have family living nearby).

Annual Pi Day and fun math games.

Both generations sharing personal and family war stories or memorabilia to acknowledge ANZAC day.

NT Grandparents Day - Seniors celebrated with the college students with a fun quiz game and lots of laughter. This event was filmed by 9 News Darwin, promoting the value of intergenerational programs in communities and Litchfield Council.

Casual board games and conversation between generations.

Excursion to play mini-golf, in partnership with Rotary, with Suicide Awareness speaker and knowledge development through a quiz game.

Special Seniors **midday matinee** preview of Taminmin College theatre production of "Wizard of Oz".



Library Buddies

In 2023 Library Buddies Intergenerational Program returned to Taminmin Library Community thanks to a Seniors Month Grant. Two different classes from Humpty Doo Preschool (Little Buddies) shared ten weeks with rural Seniors (Big Buddies) for weekly storytime, activity and craft sessions. The program offers social skills, confidence building, connection, as well as improvements to mental and physical health for both generations.



Digital Literacy



Library & Archives NT’s Strategic Vision 2023-28 outlines Public Library Outcomes, including **Goal 2: Online Services and Digital Inclusion**. Our goal in 2023-24 has been to introduce regular sessions to develop digital literacy and equity in the library community. These sessions have become a popular monthly program. Initially open only to Seniors through “Be Connected” grant funding, a mutually rewarding partnership with NBN’s Community Ambassador has opened these sessions to all adults. Providing a safe space to learn and ask questions or build knowledge, the library has provided **11 free Digital Literacy sessions** during 2023-24, on topics such as:

- Introduction to Apple iPads & iPhones
- Introduction to Tablets & Smartphones (Android)
- Searching Online Safely
- Online Shopping & Banking
- Internet Safety & Scammers
- Accessing Online Library Services
- Videocall Family & Friends (leading into Christmas time)
- What’s In the Cloud?
- Facebook for Beginners
- Ask Me Anything (open sessions for help on issues being experienced right now)



Collection

The collection remains strong in age, condition and diversity in 2023-24, with **44%** of the collection published within the last 5 years. Standards and guidelines for Australian public libraries state that a library (with the community the size of Litchfield eg <50,000) has a minimum “*40% of collection items purchased in the last 5 years*”

(Reference: Australian Library and Information Association’s Standards and Guidelines for Australian Public Libraries (2021) S6.

Despite an increasing trend towards online collections (eBooks and eAudio) and removal of approx. half of the unborrowed spoken-word items, the physical collection has continued to grow to **18,144** items available for borrowing, plus online items. Ongoing review of the collection (worn, incomplete and outdated material), strategic acquisitions and response to community reader requests have ensure Taminmin Community Library maintain the collection at a national standard level.

STEM (Science, Technology, Engineering & Math)

Library programs regularly implement STEM projects and problem-solving skills into activities for children, young adults and Seniors. The library delivered 35 STEM activities in 2023-24. Examples include:

- Litchfield LEGO Club** General creative builds, special projects, LEGO challenges and minute-to-win it games, LEGO Boost robots and sphero robot chariot builds, mosaics and seasonal builds eg Christmas
- Holiday programs** Questacon space junk removal mission, virtual reality gaming, minecraft builds, Mindstorm Robotics workshops with CDU/ Inspired NT, Ocean clean-up STEM mission, Harry Potter science experiments and Hogwarts House-sorting
- Science Week** Questacon Science/Inspired NT mini-interactive science exhibition, Seniors Morning Tea – come n try robotics, Library Buddies science and nature exploration and creation of online content “*Harry Potter Spells and Science*”
<https://youtu.be/BGCTx9njqTg?si=AOuKZkHOEQvfHx6j>





OUR PLACE

Thorak Regional Cemetery



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 2023-2024 :

Financial commitment from Council for the building of new operations shed.

Installation of chapel infrastructure and software for Chapel funeral services live streaming.

Disposal of original Thorak cremator and **refurbishment** of the area into additional storage area and for future development.

Review and consultation of Chapel interior upgrades.

New headstone and monument beams installation in F & B section.

Planting of 15 new trees.

Commencement of irrigation season with upgrade to irrigation infrastructure and seasonal reticulation maintenance throughout the cemetery.

Review and renew yearly yellow pages and online directory listings.

Aerial mapping surveying and monument photo survey with GPS location commencement throughout Cemetery with Chronicle Cemetery mapping & wayfinding.



OUR PLACE
Infrastructure

Investing in Our Future



Southport Road Upgrade



Bees Creek floodway upgrade

What a year it's been! Over 2023-2024, Litchfield Council has made a bold investment of \$7.2 million into our Capital Works Program, delivering essential infrastructure to enhance our community. From road upgrades to school safety improvements, drainage projects, and the renewal of community assets, we've been working hard to build a better future for Litchfield.

Key Achievements for 2023-2024:

Pavement Upgrades: Major works completed on Bees Creek Road, along with substantial repairs on Strangways, Thorngate, and Kentish Roads.

Local Government Immediate Priority Grant Projects:

- Mira Square Car Park construction.
- Upgrades to Livingstone Reserve Car Park.
- Footpath and car park improvements at Howard Park Recreation Reserve.

Floodway Repairs: Strengthening flood resilience with completed works on Bees Creek Road.

Road Repairs: Successful pavement restorations on Levey, Thorngate, and London Roads.

Council Office Restoration: Comprehensive upgrades to the Litchfield Council Office, boosting energy efficiency and ensuring long-term structural integrity.

Road Upgrades: Hughes Road re-sheeting and improvements to Gullick Road were finalised.

New Facilities: New shed and undercover parking at the Litchfield Council Office were built to support council operations and secure council vehicles.

School Safety Upgrades: Wombat crossings were installed at Girraween Primary, Bees Creek, and Howard Springs, alongside refreshed line markings and updated signage for improved safety.

Pavement Rehabilitation: Byers Road received a smoother, safer surface with a full pavement rehabilitation.

Drainage Upgrades: Completed on Kentish, Whitewood, and Deloraine Roads, improving flood management and road safety.

Mocatto Road Rehabilitation: Pavement upgrades boosting safety and durability.

Southport Road Upgrades: Completed conversion from gravel to sealed surfaces, improving connectivity and road conditions.

Grader Rounds: Two rounds of grading were successfully completed to improve unsealed road conditions across the municipality.



Shed and undercover parking

Ongoing & Future Projects:

Brougham Road Upgrade: Surveying and flood modelling for the 2025 upgrade have begun.

Power Road Drainage Upgrades: Works are underway.

Guys Creek Road Upgrade: Progress is ongoing.



Guys Creek Road upgrade

2024 Highlights:

Southport Road Reseal: A major transformation from gravel to sealed roads.

School Safety Upgrades: New crossings in key school zones enhance safety for students and the wider community.

Floodway and Drainage Improvements: Significant upgrades to Kentish, Whitewood, and Deloraine Roads to mitigate flood risks.

Community Infrastructure: New car parks at community centres and reserves, making these facilities more accessible and user-friendly.

Environmental and Safety Initiatives: Critical efforts in litter collection, weed control, and fire safety maintained a clean and secure environment.



Wombat Crossing Girraween



Wombat Crossing Bees Creek



Wombat Crossing Howard Springs

Thanks to proactive road maintenance strategies, customer requests have decreased by 10.51% compared to last year, extending the lifespan of key assets and improving overall satisfaction.

As Litchfield continues to grow, we're committed to delivering the infrastructure our community needs, right here at home. Together, we're building a stronger, safer, and more connected future!



OUR PLACE
Mobile Work Force

Providing essential, efficient maintenance



Council’s Mobile Workforce (MWF) continues to provide essential services across Litchfield Municipality, ensuring the maintenance of land, road reserves, and easements while operating on an efficient yearly schedule.

Litter Collection: Collected 2 tonnes of rubbish, including 60+ vehicle tyres, focusing on council roads and arterial “hot spots.”

Guidepost and Signage Maintenance: Replaced 494 guideposts, straightened 956, and installed or repaired 277 new signs to enhance road safety.

Weed Management: Utilized 3,000 litres of concentrated spray to manage weeds across roads, verges, and firebreaks in line with seasonal requirements.

Slashing and Mowing: Completed two rounds of slashing and mowing, with new equipment boosting efficiency in areas like Bees Creek, Virginia, and Acacia.

Maintenance Support: Provided building and grounds maintenance for three council reserves, expanding the team’s responsibilities.

Vehicle and Equipment Maintenance: Regularly serviced MWF vehicles and equipment to maintain operational readiness and efficiency

New Fleet Vehicles Update: We have received the new crew truck and the Mobile Work Force’s new Tractor and Flail Mower, enhancing our team’s efficiency and capabilities.



The Mobile Workforce remains essential to the upkeep of Litchfield’s infrastructure, ensuring cleanliness and safety through out the region.





OUR PLACE
Waste

Managing and improving our facilities

- Council has partnered with SIMS to manage Steel, White Goods, Air Conditioning and battery recycling options. Steel recycling collection was completed during the Financial Year collecting 830 tonnes.
- Mulching program completed in the year.
- Fees and Charges were updated and implemented with an additional fee for mattress collection.
- A Major refurbishment of the Humpty Doo Compactor was completed during the year.
- The large legacy stockpile of timber estimated to be 1,350m³ was removed from Humpty Doo. The Area has been reestablished as a Timber drop-off transport location.
- Safety at Howard and Berry Springs has been improved by significantly reducing a Falling at Height risk. This has been achieved by installing railings across the general waste unloading points.
- Asbestos has been identified in our Construction Stockpiles at Howard Springs and Humpty Doo Waste Transfer Stations. The removal of all this material is estimated to be ~\$3M. The Stockpiles have been fenced to ensure they are not added to, and public access is restricted. Council has resolved to no longer accept this type of waste material.



Humpty Doo Compactor Refurbishment



Berry Springs Fall Protection



Howard Springs Fall Protection



OUR COMMITMENT
Strategic Advocacy Focus

Strategic Advocacy Focus

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.



The key focus areas for advocacy in 2023-24 were:

Proposed Development of Holtze and Kowandi

The Northern Territory Government has initiated a three-stage planning process to drive the development of specific areas within the Litchfield municipality. This includes the expansion of suburbs in Holtze and Kowandi within the Litchfield local government area. These dynamic developments will undoubtedly offer a diverse range of lifestyles in our area, solidifying Litchfield as the ultimate place to live for Territorians. The Council has provided decisive feedback to the Northern Territory Planning Commission on the proposed Greater Holtze Area Plan and has been actively engaged in design workshops, technical working group meetings, and design reviews as part of the Northern Territory Government's strategic land release in Holtze.

Freds Pass Sports and Recreation Reserve Funding

Building on the momentum of a Federal Government election commitment, the Council continues to passionately advocate for funding to improve the much-loved community facility at Freds Pass Sport and Recreation Reserve. The reserve

currently caters to 10,000 users per week and requires significant annual government investment for facility upgrades. The Council has successfully secured a ten million dollar grant for improvements to the reserve, which will include enhanced lighting, new netball courts, and other upgrades.

Area Plans

NT Planning Commission released the Draft Greater Holtze Area Plan for consultation in 2022 and it is

anticipated that the Planning Commission will finalise the draft Area Plan in 2023 before it is considered by

the Minister for Infrastructure Planning and Logistics to incorporate it as part of the NT Planning Scheme 2020. Following initial consultation on a draft Area Plan for the Humpty Doo Rural Activity Centre in 2018, the NT Planning Commission is planning community consultation on the revised Area Plan in 2023.

Council is actively participating in consultation in line with Council's priorities outlined in the Strategic Plan

2022-2025, advocating for the best outcome for our residents.

Council has provided comment to the Northern Territory Planning Commission on the draft Humpty Doo Rural Activity Centre Area Plan and to the Department of Infrastructure, Planning and Logistics on the Arnhem Highway Duplication Final Concept, which advocates for improved road safety through the immediate signalisation of the Freds Pass Road/Arnhem Highway intersection.

Roads

The sealing of roads comes at a large expense, but the improvement to such assets is important to many of

our residents. Council is committed to seeking grant opportunities and partnerships to continue the sealing of unsealed roads based on a strategic approach. Council continues to be successful in gaining these grants, which allow for improvements in the infrastructure area at little cost to the ratepayers of Litchfield. Council continues to receive Local Roads Community Infrastructure grants and is actively working toward other infrastructure grants with continuing favourable outcomes in this area.



OUR COMMITMENT
Engaging our Community

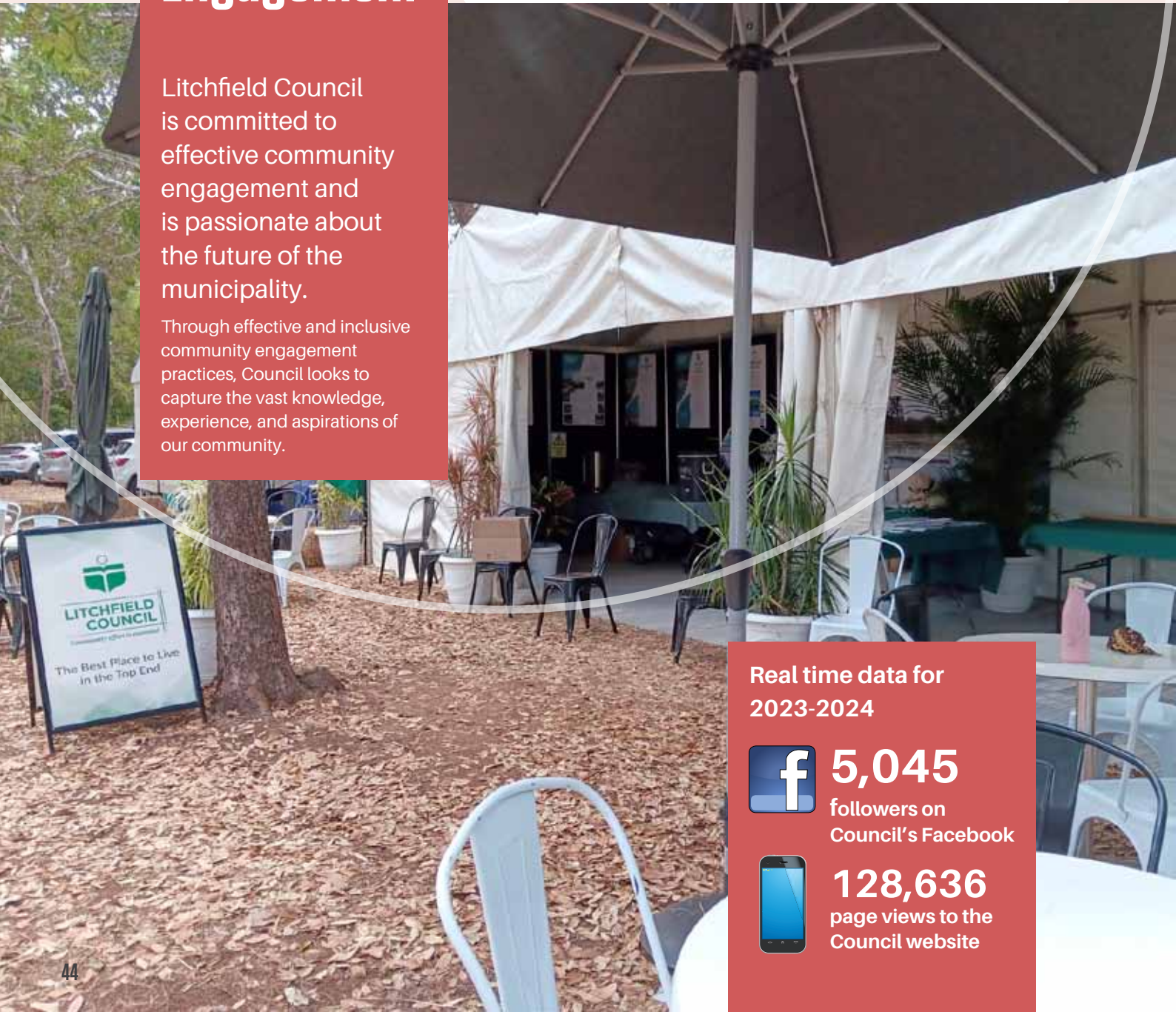
Effective Community Engagement

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 2023-2024, Council engaged with the community through a number of key projects.

Project	Engagement	Responses
Draft Municipal Plan and Budget 2024-25	<ul style="list-style-type: none"> Council's Website Council Facebook Page Public Notice in NT News Featured at Council's Freds Pass Rural Show Stand 	24 written submissions 8 survey monkeys 1 verbal response
2024 Annual Community Survey	<ul style="list-style-type: none"> Council's Website Council Facebook Page Community displays at Coolalinga Central Flyers 	218 submissions



Real time data for
2023-2024

 **5,045**
followers on
Council's Facebook

 **128,636**
page views to the
Council website



OUR COMMITMENT
2024 Community Survey

The Annual Community Survey is an opportunity to evaluate the sentiment and satisfaction of Litchfield community members regarding Council's service delivery, communications, and amenities.

It is a chance to better understand the demographic and needs of the Litchfield community and is also a metric to quantify and implement improvements to deliver to the standard of community expectation where possible.

The 2024 Community Survey results showed Litchfield Council's overall performance was generally rated as adequate with positive ratings.

Key findings included;

- Participants value living in the Litchfield municipality, with more than 50% of participants indicating they have lived in the region for over 15 years.
- Recreation reserves are frequented often by the local community and are generally considered to be well maintained by Council, rated as good or very good by 60% of participants.
- Maintenance of roads and road drainage continues to be very important to participants, with 99% of respondents indicating road maintenance is the most important of Council's services. Waste transfer stations were the second most important to participants (93%).

The table below shows the satisfaction of services and facilities that are rated as very good, good or adequate in order from highest performance to lowest for 2024.

Services or Facility	2020	2021	2022	2023	2024	Variance in satisfaction
Thorak Regional Cemetery	76%	94%	97%	75%	98%	+ 23%
Taminmin Community Library	78%	88%	90%	78%	94%	+ 16%
Recreation Reserves	79%	82%	87%	73%	89%	+ 16%
Waste Transfer Stations	83%	85%	88%	93%	85%	- 8%
Road drainage maintenance	61%	66%	84%	82%	77%	- 5%
Animal management	43%	44%	71%	70%	73%	+ 3%
Maintenance of local roads	62%	64%	71%	83%	73%	- 10%
Roadside maintenance	62%	60%	83%	78%	72%	- 6%
Waste recycling opportunities	52%	56%	79%	75%	72%	- 3%
Weed management on Council land	35%	35%	61%	59%	58%	- 1%

Council's overall performance was rated by 76% of respondents as being very good, good or adequate, a 4% decrease from 2023.

Rating	2020	2021	2022	2023	2024	Variance
Very good, good, or adequate	56%	56%	82%	80%	76%	- 4%



OUR RESPONSIBILITIES
Good Governance

Building a sustainable, better future for all of us



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:

Greg Arnott	<i>Chairperson</i>
Shane Smith	<i>Committee Member</i>
Cr Mathew Salter	<i>Committee Member</i>
Cr Mark Sidey	<i>Committee Member</i>
Mayor Doug Barden	<i>Ex-Officio</i>

The RMAC met 4 times during the financial year. Matters presented to the RMAC were consistent with the agreed workplan and included:

- The 2022-23 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.
- Monitoring implementation of actions from previous internal audits.

Freedom of Information

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

In the 2022-23 financial year, Council responded to the following freedom of information (FOI) requests:

FOI requests open as at 1 July 2022	0
Applications to access personal information	0
Applications to access government information	1
Accepted applications withdrawn	0
Unaccepted applications*	1
Accepted applications finalised	0
Applications for internal reviews	0
Applications still open as at 30 June 2022	0

* Applications received were not accepted due to refusal to pay the nominated fee.

Information and Records Management

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 INVESTMENTS

Summary of Financials

Summary of Financials

The Council is well positioned to continue delivering quality community services and enhancing its long-term sustainability, with a strong cash position and no debt.

To ensure that community services and assets are sufficiently funded in the future, it is necessary to enhance the Council's revenue-raising capabilities. This will allow the Council to develop Litchfield as "the best place to live, work, and play in the Top End."

The Council's operating deficit for 30 June 2024 is \$5.5 million, which includes depreciation which is a non-cash expenditure. Once depreciation is added back, the Council's operating position improves to \$5.8 million. Further details of the Council's financial performance for the 2023-2024 financial year are available in the Audited Financial Statements on pages 58 to 118.

The table below presents the Council's income and expenditure statement for 30 June 2024, as per the prescribed format required by Regulation 12 of the Local Government (General) Regulations 2021. The Council's actual performance for 30 June 2024 is compared to both the original budget and the amended budget following budget reviews.



Income and Expenditure Statement

	Financial Year Original Budget	Financial Year Final Budget	Actual Performance	Variation Between Final Budget and Actuals
	\$	\$	\$	\$
OPERATING INCOME				
Rates	14,536,315	14,706,885	15,027,477	320,592
Charges	175,000	175,000	192,440	17,440
Fees and Charges	1,926,040	2,149,257	2,753,903	604,646
Operating Grants and Subsidies	4,035,663	3,968,884	1,171,199	(2,797,685)
Interest / Investment Income	670,000	770,000	1,357,427	587,427
Commercial and Other Income	140,000	184,864	300,487	115,623
TOTAL OPERATING INCOME	21,483,018	21,954,890	20,802,933	(1,151,957)
OPERATING EXPENDITURE				
Employee Expenses	7,041,689	7,213,349	6,548,592	(664,757)
Materials and Contracts	8,671,580	8,770,780	7,504,964	(1,265,816)
Elected Member Allowances	341,000	341,000	276,890	(64,110)
Elected Member Expenses	49,762	55,262	53,690	(1,572)
Council Committee & LA Allowances	10,000	10,000	5,993	(4,007)
Depreciation, Amortisation and Impairment	9,355,000	9,918,000	11,331,001	1,413,001
Other Expenses	572,571	872,992	608,369	(264,623)
TOTAL OPERATING EXPENDITURE	26,041,601	27,181,383	26,329,499	(851,884)
OPERATING SURPLUS / (DEFICIT)	(4,558,583)	(5,226,493)	(5,526,566)	(300,073)
Add Other Income				
Capital Income	2,581,429	5,942,000	2,604,076	(3,337,924)
Physical Resources Received Free of Charge	0		16,477,573	16,477,573
Net Loss on Disposal or Revaluation of Assets	0		(2,903)	(2,903)
NET SURPLUS / (DEFICIT)	(1,977,154)	715,507	13,552,180	12,836,673
Remove NON-CASH ITEMS				
Less Non-Cash Income	0	0	(16,477,573)	(16,477,573)
Add Back Non-Cash Expenses	9,355,000	9,918,000	11,331,001	1,413,001
TOTAL NON-CASH ITEMS	9,355,000	9,918,000	(5,146,572)	(15,064,572)
Less ADDITIONAL OUTFLOWS				
Capital Expenditure	7,766,429	15,240,842	7,366,170	(7,874,672)
Transfer to Reserves	0	2,712,355	8,903,759	6,191,404
Other Outflows	0	0	0	0
TOTAL ADDITIONAL OUTFLOWS	(7,766,429)	(17,953,197)	(16,269,929)	1,683,268
Add ADDITIONAL OUTFLOWS				
Other Inflow of Funds	0	0	871,200	871,200
Transfers from Reserves	388,583	7,319,690	6,993,121	(326,569)
TOTAL ADDITIONAL INFLOWS	388,583	7,319,690	7,864,321	544,631
NET OPERATING POSITION	0	0	0	0

*Capital Income includes grants received specifically for new or upgraded assets that met specific performance obligations and other contributions from Developer Funded Assets.

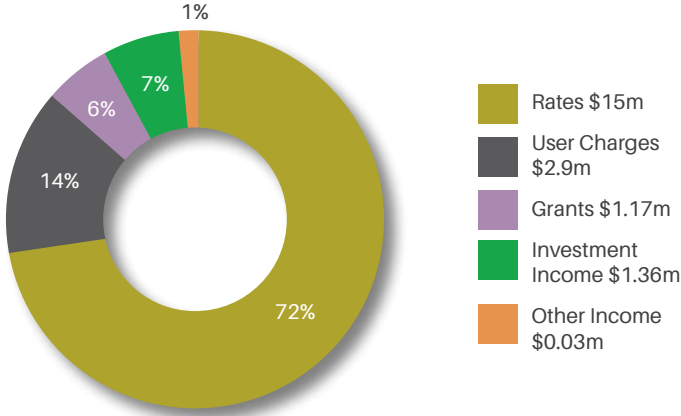
**Physical Resources Received Free of Charge includes gifted assets from Northern Territory Government for the Cyrus and Girraween Roads upgrades.

***Non-cash items include physical resources received free of charge, developer funded assets contribution and depreciation.

OPERATING INCOME

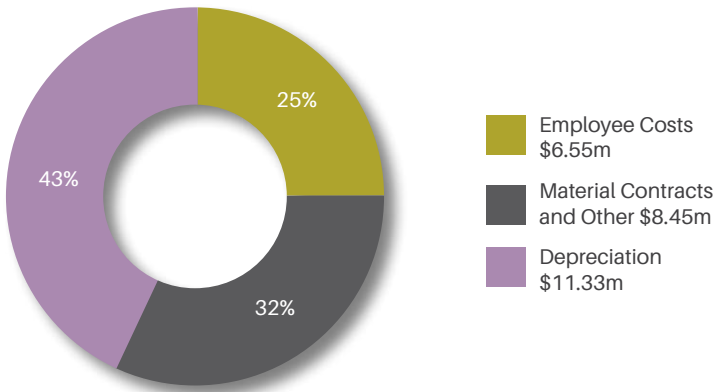
The council’s operating income for 30 June 2024 is \$20.8 million with the largest contribution coming from rates and waste charges, totalling over \$15 million.

In comparison to the budget, the council’s operating income is \$1.15 million less than the budget and this is largely due to a decrease in grants received during the 2023-2024 financial year.

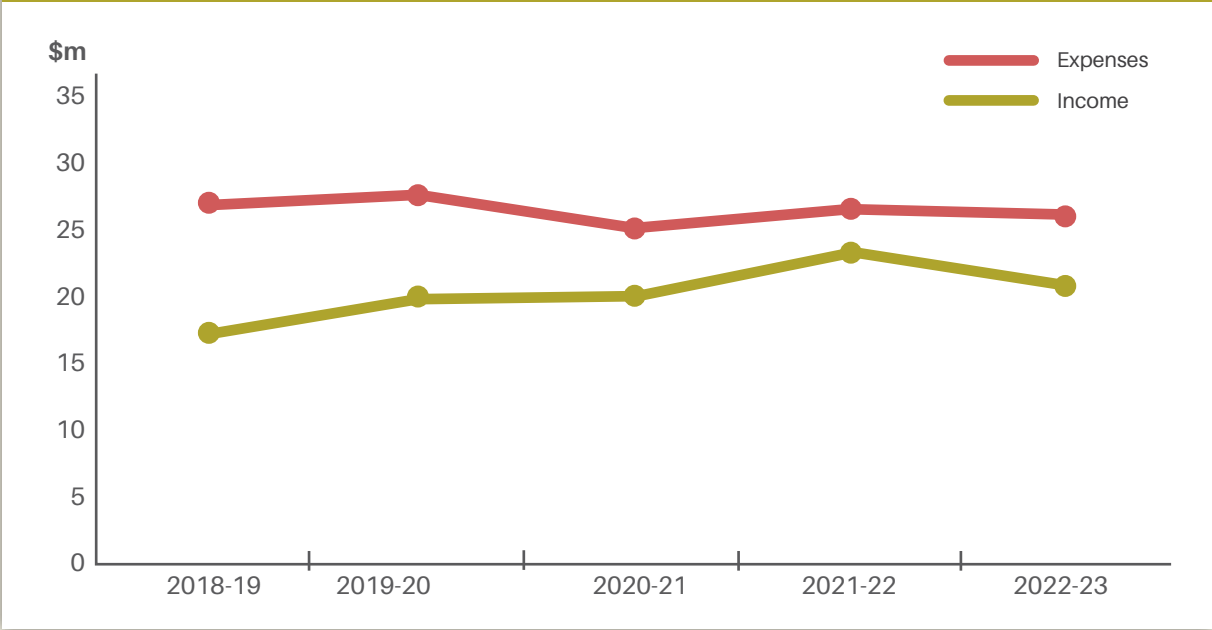


OPERATING EXPENDITURE

The council’s operating expenditure for 30 June 2024 is at \$26.33 million. Overall, the council’s expenditure excluding the non-cash expenditure of depreciation was well maintained within the budget.



How does this compare to previous years?



CAPITAL INCOME

Capital income for 30 June 2024 is \$2.6 million and includes external grant funding with specific performance obligations as per the Australian Accounting Standards.

The Council received \$1.24 million in grants specifically for new or upgraded assets in the 2023-24 financial year and carried forward unspent capital grants totalling \$2.11 million. In accordance with the Australian Accounting Standards, grants that met specific performance obligations totalling \$2.6 million have been recognised in the annual financial statements as capital grant income, while the remainder has been recognised as a grant liability.

A detailed breakdown of the grants is provided in the Audited Financial Statements.

CAPITAL EXPENDITURE

After accounting for the capital projects carried over from the 2023-2024 to the 2024-2025 financial year, the Council invested \$7.36 million in upgrades and renewal of assets as of 30 June 2024.

Roads and other infrastructure \$6.07m

Buildings and community assets \$1.2m

Fleet \$0.09m

Simplified statement of financial position

	2023/24
What we own - cash	28,813,411
What we own - unpaid rates and other receivables	4,011,685
What we own - assets	445,117,466
Total assets	477,942,562
What we owe to our suppliers	6,126,642
What we owe to our staff	872,186
Total liabilities	6,998,828
Net community worth	470,943,734

Financial Sustainability Indicators

	2023-24	2022-23	2021-22	2020-21
Asset Sustainability Ratio	27.1%	16.5%	55.7%	37%

Indicates if Council is replacing or renewing existing assets in a timely manner as the assets are consumed. Benchmark is 90% and above. 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	19.3%	18.7%	18.9%	22.6%
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Identifies if Council is collecting rates and charges in a timely manner and the effectiveness of debt recovery efforts. Benchmark is 18% or less. 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 Operating Revenue Coverage Ratio	74.6%	65.6%	57.2%	49.3%
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This ratio measures the degree to which Council relies on external funding to cover its operational expenses. Benchmark minimum is 60%. 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 the less dependent on grants. A ratio of 40% to 60% is considered a base level, between 60% to 90% is considered intermediate level and more than 90% is considered advanced level. Council's Own Source Operation Revenue Coverage ratio falls in the intermediate level and meets Council's Municipal Plan KPI of greater than 60%.

Current Ratio (Liquidity Ratio)	4.84	4.27	5.23	4.08
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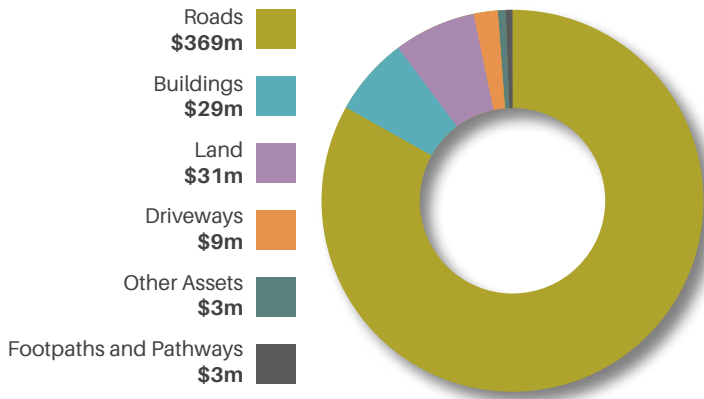
Identifies Council's ability to meet its short-term financial commitments as and when they fall due. Benchmark is one or more. A ratio of greater than 1 is required to provide assurance that Council has enough funds to pay its short-term financial commitments. Council's Current Ratio sits favourably 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).

Current Service Ratio	0	0	0	0
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Indicates Council's ability to repay loans. Council has no loans. Benchmark is less than 1. Council has no debt and therefore fully meets the Municipal Plan Target of less than 1.

ASSETS

Total Assets as at June 2024



Litchfield Council revalued land assets in the 2023-2024 financial year, all other asset categories were revalued in the prior two years. The fixed assets register has been updated based on asset condition. As a result of the revaluation, the Council’s assets were valued at \$444 million, with the majority totalling \$369 million related to roads and related infrastructure.

In addition to the revaluation of assets, the Council recognised \$23.84 million in asset additions for the 2023-2024 financial year. Of this amount, \$20.77 million relates to new and upgraded assets, while \$3.07 million pertains to the renewal of assets. The additions for new and upgraded assets are significantly higher than those for renewal due to the recognition of gifted assets from developers working with the Northern Territory Government, totalling \$16.48 million.

The Council’s ongoing challenge is evident, as current income levels fall short of funding the depreciation expense. The Council will continue to develop asset management plans that prioritise asset renewals based on criticality and advocate for grant opportunities to upgrade existing assets.





KPIs

OUR PERFORMANCE

2023/24 Key Performance Indicators

Prosperity

Key Outputs	Measures	Target	Status Commentary	
Advocacy submissions to government	Arrange and attend quarterly meetings with relevant ministers on advocacy projects	2	Completed	Green
Advocacy Strategy	Current year actions	Completed	Continued progress on identified Municipal Plan 2023-2024 projects finalising activities.	Green
Australia Day Event	Community participation	Maintain attendance levels	Australia Day 2024 successfully delivered within budget.	Green
Annual Art Exhibition	Level of community participation	>60 entries	Annual Litchfield Art exhibition successfully delivered within budget and over 90+ entries.	Green
Tourism and Events Strategy	Actions implemented	25%	Continue to support existing major events such as the Freds Pass Show which was attended and successful.	Green
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 60% of meetings	Community Participation Officer attended 5 meetings in 2023-2024.	Red
Submissions to the Northern Territory Government	Comments submitted on applications within required timeframes	>90%	100% (8/8) of planning submissions met required timeframes.	Green

People

Key Outputs	Measures	Target	Status Commentary
Community Engagement	Community Engagement Strategy and Action Plan 2022-2025 implementation	Year three complete	Completed.
Social Media Management	Maintain interaction on Council's Facebook page - page followers	4,500	Council's Facebook page currently has 5,011 followers.
Council partnership and support grants	Number of partnerships supported	8	The Annual Community Grants program awarded grants to 8 recipients for the 2023-24 financial year as well as 2 sponsorships.
Servicing community needs at Reserve	Funding provided to community Reserves	Funding Agreements Established	All funding agreements signed, and payments made to all reserves.
Annual Community Grants Program Initiatives	Number of community events and programs supports	8	A total of 13 applications were submitted. Following the review process, the Council granted approval to 8 of the applicants during the October Ordinary Council Meeting.
Community Benefit Fund Income	Income raised through recycling activities including cash for containers	\$40,000	Full year income generated from recycling activities was \$134,844.16.
Maximise diversion from landfill	Residential waste tonnage transferred to Shoal Bay	<7,300 tonnes	Total of 6339.6 Tonnes of waste was transferred.
	Commercial waste tonnage transferred to Shoal Bay	<1,000 tonnes	201.20 Tonnes transferred.
Responsible dog ownership	Number of registered dogs increased	>10%	The number of dog registrations received for the 2023-2024 financial year increased by 8.8%. The council reviewed dog registrations, which increased the number of dogs removed from the system due to being deceased or departed.
	Number of impounded dogs reclaimed by owner	>70%	48.4% of impounded dogs were reclaimed by their owners.
Responsible Dog Awareness and Education	Animal Management in Litchfield - flyer direct to residents	1 flyer	Regulatory Services newsletter was distributed with registration renewal letters in July 2023.
	Dog Awareness Program delivered at schools	6+ visits	Nine School Education sessions delivered.
	Dogs Day Out event (or similar) delivered, targeting improved awareness, increase registration, general pet owner education	1 event	Rangers attended the Fred's Pass Show and RSPCA's Million Paws Walk in May 2024, and a Microchipping event in June 2023.
Visitors to the library	Weekly door count	>400	25,830 visitors for the 2023-2024 year.
	Followers of the Library Facebook page	>1,150	Library Facebook page popularity continues at 1,419 followers.
	New members joined the 'Funky Chickens' children's reading club	>60	There were 64 new club members.

Progress

Key Outputs	Measures	Target	Status Commentary
Recycled materials	Volume of green waste processed for resale	>1,400 cubic metres	HDWTS: 8,256m3 HSWTS: 4,375m3
	Volume of concrete crushed for resale	>450 cubic metres	No concrete crushed.
Maximise diversion from landfill	Amount of total waste diverted from landfill	>30%	Approx 6,339.6 tonnes (40%) of waste diverted. These figures are made up of commercial and domestic construction waste, green waste, steel, cardboard, plastic, oil, tyres etc.
	Amount of total waste that is dry recyclables	>14%	1281 tonnes or 40% of dry waste was processed.
	Quantity of scrap metal collected and recycled	>1,000 tonnes	Approximately 1,034 Tonnes of Scrap Steel has been recycled.
	Quantity of electronics collected for TechCollect	>50 tonnes	13 Tonne has been collected.
	Quantity of tyres, batteries and oil collected for recycling	>100 tonnes	33,200L of oil. 10 tonnes of batteries. 19.2 Tonnes YTD tyres.
Awareness of cemetery profiles and public awareness of Thorak services	Information leaflets distributed	Complete	Internet search identifies Thorak Regional Cemetery in all related cemetery/ cremation services searched within the top 5 searches.
Efficient maintenance of grounds and open spaces, including improved mowing, planting, weeding and irrigation regimes	Service level rating from annual community survey	>60%	In the last Annual Community Satisfaction Survey the respondents rated 97% for the performance at Thorak Regional Service.
Animal Management Investigations	Minor investigations completed within 30 working days	>60%	Completed.
	Complex investigations completed within 60 working days	>60%	87.3% were completed within 60 working days.
	Abandoned vehicles investigations completed within 60 working days	>90%	Completed.
	Customer requests actioned in less than two working days	>90%	92.6% of CRMs were actioned within 2 working days.
Program delivery	Programs provided	>180	Total of 234 programs delivered.
Library Collection	Number of annual loans	>14,000	Annual Loans for 2023-2024 was 16,274.

Places

Key Outputs	Measures	Target	Status	Commentary
Subdivision approvals and handover processes	Delivered in accordance with standards	Achieved		Subdivision approvals and handover - As per the NTSD guidelines and in line with Development Permits issued.
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%		Completed.
	Plan and report reviews for subdivision and development issued within 15 working days	>90%		Completed.
	Works Permits issued within five days	>90%		Delays in part due to change in scope of works, requests for further information and consultation with Power and Water Corporation. Overall average completion rate of Work Permits issues within 5 business days is 89.25%.
Capital Works Program	Affected residents and relevant stakeholders consulted prior to works starting	90%		All Stakeholders and affected residents have been consulted prior to works commencing.
Capital Works Program	Programmed works completed within budget	>80%		Projects completed in were completed within budget.
Grant-funded projects	Completed and acquitted in line with agreement requirements	Complete		Completed.
Road Maintenance Program	Potholes patched and repaired - Added to maintenance scheduled	<15 days		Identified and reported potholes are being managed well under the current period contract.
Street lighting maintenance	Added to maintenance scheduled	<10 days		Actioned when identified or reported.
Shared Path Program	Current year program completed	Complete		Project funding allocated under LRCI Phase 4.
Major Road Network disruptions	Emergency response time	<24 hours		Completed.
Roadside maintenance	Volume of litter collected	Reducing Trend		Collected 2 tonnes of rubbish, including 60+ vehicle tyres, focusing on council roads and arterial "hot spots."
	Vegetation slashed and Council roads mowed	2 rounds		Mobile Workforce Met timeframe and requirements.
Weed Management	Weeds managed on Council roads and land in accordance with service levels in weed management program	Complete		Complete for 23/24 season. Current off season planning essential for more comprehensive coverage and target results in upcoming season.
Bushfire Management	Council firebreaks maintained	Complete		Slashing of all Council Firebreaks complete except for minimal areas that were too wet.
	Firebreaks widened in accordance with fire management program	Complete		Fire Breaks Slashed to maximum width that vegetation and terrain allowed.
	Hazard burns undertaken in consultation with other authorities	Complete		No hazard burns undertaken due to limited qualified contractors.
Road furniture maintenance	Signs and guideposts repaired within target timeframes	>90% <24 hours urgent 14 days standard		Replaced 494 guideposts, straightened 956, and installed or repaired 277 new signs to enhance road safety.

Performance

Key Outputs	Measures	Target	Status Commentary	
Elected Members training and development	Min 1 per quarter	1	Two training sessions held over the full year which is only 50% of the full-year target..	Red
Annual Survey	Overall satisfaction	>60%	Council's overall performance was rated by 76% of respondents as being very good, good or adequate.	Green
Grant application	Grants received by Council acquitted within agreed timeframes	95%	Grants acquitted within timeframes.	Green
Media monitoring and management	Media response time	<48 hours	Completed.	Green
Annual Budget, Annual Report, Municipal Plan	Compliance with management, statutory and regulatory budgeting and reporting	100%	All statutory reporting requirements are currently met.	Green
Human resources policies, procedures, checklists	3 policies reviewed and compliant	Complete	HR policies reviewed and approved as required.	Green
An engaged and productive workforce	Staff Turnover rate	<30%	Turnover rate of 27.37%	Green
	Staff satisfaction survey	>70%	A staff survey conducted in February 2024, showed a 65% overall satisfaction.	Red
Number of workplace safety incidents	Number of reportable incidents	0	There was one notifiable incident.	Red
	Lost time injury rate	0	The lost time injury rate for 2023-2024 was 3.44.	Red
	Workers compensation claims	<3	There are currently 2 workers compensation claims for the year.	Green
Information and Communications Technology (ICT) managed service contract management	Percentage of Service Desk requests closed against open requests during a period	90%	Completed	Green
Corporate Enterprise Solution (CES) software	CES updated with the latest version (patch) available nationally	No more than 1 patch behind	Civica Authority Version 7.1 is up and running with the required patches being updated regularly.	Green
Information and Communications Technology Improvement Plan	Annual actions completed	100%	Actions imminent for council to move to prioritised mitigation strategy.	Red
ICT Security Audit actions	Annual actions completed	100%	Actions imminent for council to implement a Cyber Hygiene Improvement Program.	Red
Geographical Information Systems (GIS)	Age of GIS imagery of populated areas	<1 year	GIS imagery of populated areas is the most current version.	Green
	Age of NTG downloaded date	<1 week	NTG downloaded data is the most current version.	Green
Local Government Act 2019 compliance	Local Government and Regional Development, Department of the Chief Minister and Cabinet	90%	Council is compliant with the Local Government Act following successful completion NTG Compliance Audit.	Green
Policy Framework	Council policies reviewed before due date	>90%	All council policies are currently up to date.	Green

Key Outputs	Measures	Target	Status	Commentary
Elected members support	Breaches of the code of conduct by elected members	<3		2 Code of Conduct Complaints received.
Risk Management and Audit Committee	Number of Risk Management and Audit Committee meetings held	4		RMAC meetings were held in September 2023 and October 2023, February 2024 and May 2024.
Records management	Number of refresher courses conducted	>1		4 refresher courses held this year.
Funding agreement	Development of new Library Agreement	100%		The new Public Library Funding Agreement 2023-2028 with LANT was executed on 15 August 2023. KPI completed.
Monthly and annual financial reporting, including annual audit and forecasting	Unqualified audit	Complete		Council received an unqualified Audit for 2022-2023, and council's Annual Report was adopted prior to 15 November 2023.
	Asset sustainability ratio	30%		Asset sustainability is at 38% at the end of June, having steadily increased throughout the year.
	Renewal Gap Not funded	<\$1 million		Council's cumulative renewal gap based on existing asset management plans.
	Current ratio (Liquidity)	>1		Current ratio 5.45 with Council maintaining a good cash balance with No debt. This ratio indicates Council is well placed to fulfil its short term liabilities as and when they fall due.
	Debt Service Ratio	>1		Council has No debt.
Long term rating strategy	Own-source revenue ratio increased, to lower Council's dependency on government grants and other funding sources	>60%		Council raised its annual rates and charges in July 2023, and as of 30 June 2024, the own source revenue ratio is at 79%.
Investments	Compliance with policy and statutory requirements, reported monthly	100%		All investments have been placed in line with Council policy and legislation.
Rates and accounts receivable collection	Rates and annual charges outstanding	<18%		Council's Outstanding Rates is at 16% and Council will continue to work in this area through debt recovery initiatives.
Front counter customer experience	Customer rating (very good, good, poor, very poor)	Good		In the last Annual Community Satisfaction Survey the respondents who had contacted Council rated 65% for the service they received as very good, good or adequate.
Servicing community needs and regulatory obligations by keeping cemetery records and maintain rights of burial	Compliance with legislative requirements	100%		Provide feedback to Government Cemeteries Working Group. Review and update relevant Cemetery policies including Memorials Policy CEM03 & Multiple Burials Policy
Quarterly reporting to the Litchfield Council	Meet or exceed operational surplus	100%		Meeting set operational budgets.



FINANCIAL STATEMENTS

Financial Statements for the year ending 30 June 2024

Litchfield Council

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2024

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Litchfield Council

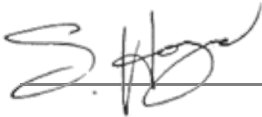
General Purpose Financial Statements

for the year ended 30 June 2024

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 2024; and
- are in accordance with the accounting and other records of Council.



Stephen Hoyne
Chief Executive Officer

25 October 2024

Litchfield Council**Consolidated Statement of Comprehensive Income**

for the year ended 30 June 2024

\$	Notes	2024	2023
Income			
Rates revenue	2a	15,027,477	14,128,255
Statutory charges	2b	192,440	209,904
User charges	2c	2,753,903	2,226,746
Grants, subsidies and contributions - operating	2g	1,171,199	5,939,784
Investment and interest income	2d	1,357,427	695,922
Reimbursements	2e	30	805
Other income	2f	300,457	212,165
Total income		<u>20,802,933</u>	<u>23,413,581</u>
Expenses			
Employee costs	3a	6,548,592	6,987,206
Materials, contracts and other expenses	3b	8,449,906	9,590,829
Depreciation and amortisation	3c	11,331,001	10,057,791
Total expenses		<u>26,329,499</u>	<u>26,635,826</u>
Operating deficit		<u>(5,526,566)</u>	<u>(3,222,245)</u>
Physical resources received free of charge	2i	16,477,573	18,585,944
Net Gain / (Loss) on Disposal or Revaluation of Assets	4	(2,903)	(20,466)
Amounts received specifically for new or upgraded assets	2g	2,604,076	2,318,327
Net surplus		<u>13,552,180</u>	<u>17,661,560</u>
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Gain on revaluation of infrastructure, property, plant and equipment	9a	5,207,000	8,823,961
Total amounts which will not be reclassified subsequently to operating result		<u>5,207,000</u>	<u>8,823,961</u>
Total other comprehensive income		<u>5,207,000</u>	<u>8,823,961</u>
Total comprehensive income		<u>18,759,180</u>	<u>26,485,521</u>

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

Litchfield Council

Consolidated Statement of Financial Position

as at 30 June 2024

\$	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	3,476,543	3,813,447
Trade and other receivables	5b	4,011,685	3,862,938
Other financial assets (investments)	5c	25,336,868	23,825,545
Total current assets		32,825,096	31,501,930
Non-current assets			
Other non-current assets	6	963,820	1,846,461
Infrastructure, property, plant and equipment	7a	444,153,646	426,569,648
Total non-current assets		445,117,466	428,416,109
TOTAL ASSETS		477,942,562	459,918,039
LIABILITIES			
Current liabilities			
Trade and other payables	8a	6,109,665	6,755,755
Borrowings	8b	6,608	6,376
Provisions	8c	672,200	613,815
Total current liabilities		6,788,473	7,375,946
Non-current liabilities			
Borrowings	8b	10,369	16,977
Provisions	8c	199,986	340,562
Total non-current liabilities		210,355	357,539
TOTAL LIABILITIES		6,998,828	7,733,485
Net assets		470,943,734	452,184,554
EQUITY			
Accumulated surplus		26,964,539	15,322,997
Asset revaluation reserves	9a	417,942,572	412,735,572
Other reserves	9b	26,036,623	24,125,985
Total equity		470,943,734	452,184,554

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

Litchfield Council

Consolidated Statement of Changes in Equity

for the year ended 30 June 2024

\$	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2024					
Balance at the end of previous reporting period		15,322,997	412,735,572	24,125,985	452,184,554
Net surplus for year		13,552,180	–	–	13,552,180
Other comprehensive income					
Gain on revaluation of infrastructure, property, plant and equipment	9a	–	5,207,000	–	5,207,000
Other comprehensive income		–	5,207,000	–	5,207,000
Total comprehensive income		13,552,180	5,207,000	–	18,759,180
Transfers between Reserves		(1,910,638)	–	1,910,638	–
Balance at the end of period		26,964,539	417,942,572	26,036,623	470,943,734
2023					
Balance at the end of previous reporting period		1,303,237	403,911,611	20,484,185	425,699,033
Net surplus for year		17,661,560	–	–	17,661,560
Other comprehensive income					
Gain on revaluation of infrastructure, property, plant and equipment	9a	–	8,823,961	–	8,823,961
Other comprehensive income		–	8,823,961	–	8,823,961
Total comprehensive income		17,661,560	8,823,961	–	26,485,521
Transfers between Reserves		(3,641,800)	–	3,641,800	–
Balance at the end of period		15,322,997	412,735,572	24,125,985	452,184,554

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

Litchfield Council**Consolidated Statement of Cash Flows**

for the year ended 30 June 2024

\$	Notes	2024	2023
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		14,812,723	13,686,051
Statutory Charges		211,684	230,894
User Charges		3,029,293	2,073,795
Grants, Subsidies and Contributions		1,171,199	6,645,605
Investment Receipts		1,113,262	294,268
Reimbursements		33	886
Other Receipts		766,343	823,583
<u>Payments</u>			
Payments to Employees		(6,630,783)	(7,011,029)
Payments for Materials, Contracts & Other Expenses		(8,567,905)	(9,655,161)
Net cash provided by operating activities	11b	<u>5,905,849</u>	<u>7,088,892</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets		1,760,478	3,560,501
Sale of Replaced Assets		132,838	78,164
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(3,198,955)	(2,055,288)
Expenditure on New/Upgraded Assets		(3,284,571)	(3,511,190)
Net Purchase of Investment Securities		(1,511,323)	(3,953,141)
Net cash (used in) investing activities		<u>(6,101,533)</u>	<u>(5,880,954)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayment of Lease Liabilities		(6,376)	(6,150)
Repayment of Bonds & Deposits		(134,844)	–
Net cash provided by (or used in) financing activities		<u>(141,220)</u>	<u>(6,150)</u>
Net (decrease) / increase in cash held		<u>(336,904)</u>	<u>1,201,788</u>
plus: Cash & Cash Equivalents at beginning of period		3,813,447	2,611,659
Cash and cash equivalents held at end of period	11a	<u>3,476,543</u>	<u>3,813,447</u>
Additional Information:			
plus: Investments on hand – end of year	5c	25,336,868	23,825,545
Total cash, cash equivalents and investments		<u>28,813,411</u>	<u>27,638,992</u>

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

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Contents of the Notes accompanying the General Purpose Financial Statements

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Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of material 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 2019*, the *Local Government (General) Regulations 2021* and other relevant Northern Territory legislation.

The financial report was authorised for issue on 25 October 2024.

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 2019* 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 varied compared to those that would have been reported had the grants been paid in the year to which they were allocated.

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of material accounting policies (continued)

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 received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

Non Cash Contributions

Physical assets contributed to Council by external parties in the form of land, buildings and infrastructure are recognised as revenue and non current assets when the external party provides sufficient data for the value of such assets and Council obtains control over these assets. All non-cash contributions are recognised at the fair value of the contribution received.

(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.

Receivables are recognised at their transaction price less any allowance under the expected credit loss (ECL) model. Council applies the simplified approach to the ECL calculation as per *AASB 9 Financial Instruments* and measures the ECL allowance based on a provision matrix that takes into account historical credit loss experience. A write-off of unsecured receivables is recognised when Council has no reasonable expectation of recovering the debt.

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 and 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 include 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 in Note 7.

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of material accounting policies (continued)

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.

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.

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of material accounting policies (continued)

(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 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 and 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) Changes in Accounting Standards

Management retained the accounting policies and renamed to Material accounting policies (2023: Significant accounting policies) in line with the amendments.

(11) 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 July 2023. 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.

Standards issued by the AASB not yet effective

The AASB has issued new and amended Australian Accounting Standards and Interpretations that are not effective as of 30 June 2024. These standards have not yet been adopted by Council and will be included into the financial statements

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of material accounting policies (continued)

upon their effective dates. The following list identifies all applicable new and amended Australian Accounting Standards and Interpretations that were issued but are not yet effective as of 30 June 2024.

Effective for annual report periods beginning on or after 1 July 2024

- AASB 2020-1: *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non current*
- AASB 2022-5: *Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback*
- AASB 2022-10: *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.*

Effective for annual report periods beginning on or after 1 July 2025.

- AASB 2014-10: *Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an investor and its Associate or Joint Venture*

Litchfield estimates that all standards / interpretations which are not yet in effect are not likely to have a material impact on the reported financial position or performance.

(12) 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.

(13) Disclaimer

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

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 2. Income

\$	2024	2023
(a) Rates revenue		
General rates		
Residential	8,113,952	7,669,549
Commercial/Industrial	2,904,796	2,685,814
Other	402,478	345,156
Total general rates	11,421,226	10,700,519
Other rates (including service charges)		
Waste Management Services	3,349,392	3,168,717
Road Seal Levy	59,779	(4,641)
Total other rates (including service charges)	3,409,171	3,164,076
Other charges		
Penalties for late payment	260,894	275,911
Total other charges	260,894	275,911
Less: discretionary rebates, remissions and write-offs	(63,814)	(12,251)
Total rates	15,027,477	14,128,255
(b) Statutory charges		
Animal registration fees and fines	192,440	209,904
Total statutory charges	192,440	209,904
(c) User charges		
Cemetery Fees	1,764,187	1,402,288
Community Halls Hire	43,175	37,760
Sales - general	313	175
Sundry	6,053	3,718
Subdivision and Development Fees	692,181	516,411
Permit Fees	17,018	13,893
Waste Disposal Fees	197,104	219,719
Rate Search Fees	33,872	32,782
Total user charges	2,753,903	2,226,746
(d) Investment and interest income		
Interest on investments		
- Banks and other	1,357,427	695,922
Total investment income	1,357,427	695,922

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 2. Income (continued)

\$	2024	2023
(e) Reimbursements		
Other	30	805
<u>Total reimbursements</u>	<u>30</u>	<u>805</u>
(f) Other income		
Insurance & Other Recoupments	109,055	117,801
Sundry	191,402	94,364
<u>Total other income</u>	<u>300,457</u>	<u>212,165</u>
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	2,604,076	2,318,327
Total amounts received specifically for new or upgraded assets	<u>2,604,076</u>	<u>2,318,327</u>
Operating grants, subsidies and contributions		
Other grants, subsidies and contributions - operating		
Other grants, subsidies and contributions	992,420	515,562
Untied - Financial Assistance Grant	178,779	4,910,712
Roads to Recovery	-	513,510
Total other grants, subsidies and contributions - operating	<u>1,171,199</u>	<u>5,939,784</u>
The functions to which these grants relate are shown in Note 12.		
<u>Total grants, subsidies, contributions</u>	<u>3,775,275</u>	<u>8,258,111</u>
Sources of grants		
Commonwealth government	1,694,934	7,620,372
State government	3,181,990	608,979
Other	(1,101,649)	28,760
Total	<u>3,775,275</u>	<u>8,258,111</u>

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 2. Income (continued)

\$	2024	2023
(h) Conditions over grants and 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	<u>(2,879,719)</u>	<u>(931,724)</u>
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Infrastructure	2,781,233	919,912
Subtotal	<u>2,781,233</u>	<u>919,912</u>
Amounts received in this reporting period but not yet expended in accordance with the conditions		
Infrastructure	(1,937,635)	(2,867,907)
Subtotal	<u>(1,937,635)</u>	<u>(2,867,907)</u>
Unexpended at the close of this reporting period	<u>(2,036,121)</u>	<u>(2,879,719)</u>
Net increase (decrease) in assets subject to conditions in the current reporting period	843,598	(1,947,995)
(i) Physical resources received free of charge		
Developer Funded Assets	16,477,573	3,988,355
Roads, culverts, footpaths	–	14,597,589
Total physical resources received free of charge	<u>16,477,573</u>	<u>18,585,944</u>

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 2. Income (continued)

	as at 30/06/23		Movements		as at 30/06/24	
	Opening Balance	Received/ Receivable	Expended	Closing Balance		
\$						
(j) Reconciliation of government grants						
Grants (with discretion on use)						
General purpose (untied)						
Grants Commission grant - general purpose	669,536	15,318	(684,854)			–
Grants Commission grant - roads funding	3,194,132	163,461	(3,357,593)			–
Subtotal	3,863,668	178,779	(4,042,447)			–
Specific purpose (recurrent)						
Roads to Recovery	669,919	1,183,429	(669,534)			1,183,814
Libraries - Operational	–	298,187	(298,187)			–
Library Gaming Day	135	–	–			135
Australia Day Event	4,069	15,360	(19,030)			399
Healthy Lifestyle	492	–	–			492
Be Connected Grant Building digital skills	1,272	–	–			1,272
Be Connected Grant Digital Devices grant	3,940	–	(1,970)			1,970
Humpty Doo Village Green Cenotaph and Anzac	65,645	–	(1,200)			64,445
Preparing Australian Communities	18,014	–	–			18,014
Parkview grant	113	–	–			113
Youth Vibe Holiday Movies and Gaming	–	2,000	(2,000)			–
CDU Science Week	–	6,000	–			6,000
Core Lithium Grant	–	1,000	–			1,000
Subtotal	763,599	1,505,976	(991,921)			1,277,654
Total other grants	4,627,267	1,684,755	(5,034,368)			1,277,654
Grants specifically for new/upgraded assets						
Specific purpose (recurrent)						
Thorak Irrigation	9,142	–	(9,142)			–
Freds Pass Reserve Capital Upgrade \$3m	2,044	–	–			2,044
LRCI Phase 3	1,694,934	–	(1,694,934)			–
LRCI Phase 4	–	746,423	–			746,423
Blackspot - Girraween Road	–	500,000	(500,000)			–
Southport Road Upgrades	150,000	–	(150,000)			–
Recreation Reserve Upgrades	250,000	–	(250,000)			–
Freds Pass Master Plan Preparation	10,000	–	–			10,000
Total grants specifically for new/upgraded assets	2,116,120	1,246,423	(2,604,076)			758,467
Recognised as unexpended grants and contributions reserve	3,863,668	–	(3,863,668)			–
Recognised as liability	2,879,719	1,937,635	(2,781,233)			2,036,121
Total other grants	6,743,387	1,937,635	(6,644,901)			2,036,121

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 3. Expenses

\$	Notes	2024	2023
(a) Employee costs			
Salaries and wages		4,757,147	4,960,906
Employee leave expense		767,213	977,805
Superannuation - defined contribution plan contributions	17	607,608	590,984
Workers' compensation insurance		255,594	139,328
Temporary Staff		144,067	312,671
Other		16,963	5,512
<u>Total operating employee costs</u>		<u>6,548,592</u>	<u>6,987,206</u>
Total number of employees (full time equivalent at end of reporting period)		51	52
<hr/>			
\$		2024	2023
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		51,296	55,141
Bad and doubtful debts		(62,468)	57,351
Elected members' expenses		330,580	321,049
Lease expense - variable payments		10,159	13,024
<u>Subtotal - prescribed expenses</u>		<u>329,567</u>	<u>446,565</u>
(ii) Other materials, contracts and expenses			
Contractors		4,226,920	4,667,093
Energy		213,275	248,829
Maintenance		677,240	692,821
Legal expenses		23,718	65,786
Parts, accessories and consumables		211,223	152,842
Professional services		841,335	1,361,064
Sundry		608,369	645,840
Cemetery Operations		378,471	428,363
Insurance		437,359	379,415
Donations and Community Support		97,903	174,455
Computer / IT Costs		404,526	327,756
<u>Subtotal - other material, contracts and expenses</u>		<u>8,120,339</u>	<u>9,144,264</u>
<u>Total materials, contracts and other expenses</u>		<u>8,449,906</u>	<u>9,590,829</u>

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 3. Expenses (continued)

\$	2024	2023
(c) Depreciation and amortisation		
(i) Depreciation and amortisation		
Buildings	1,387,819	1,154,443
Infrastructure		
- Sealed roads	7,149,591	6,512,452
- Unsealed roads	1,191,010	1,188,471
- Stormwater drainage	36,714	4,875
- Road Culverts	470,915	382,575
- Kerbs & Gutters	63,088	60,733
- Driveway Vehicle Crossings	117,089	104,962
- Footpaths	59,473	47,545
- Road Signs	103,375	59,238
- Point Generic	101,032	73,173
- Driveways	28,348	8,772
- Bicycle Paths	57,992	20,586
- Streetlights	53,294	57,896
- Inverts	2,444	73
Right-of-use assets	6,499	6,499
Plant and equipment	118,485	110,307
Office Equipment	13,871	13,871
Motor Vehicles	234,846	149,549
Thorak Buildings	101,841	76,001
Thorak Motor Vehicles	33,275	25,770
Subtotal	11,331,001	10,057,791
Total depreciation, amortisation and impairment	11,331,001	10,057,791

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

\$	2024	2023
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	132,838	78,164
Less: carrying amount of assets sold	(135,741)	(98,630)
Gain (loss) on disposal	(2,903)	(20,466)
Net gain (loss) on disposal or revaluation of assets	(2,903)	(20,466)

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 5. Current assets

\$	2024	2023
(a) Cash and cash equivalent assets		
Cash on hand at bank	3,476,543	3,813,447
<u>Total cash and cash equivalent assets</u>	<u>3,476,543</u>	<u>3,813,447</u>
(b) Trade and other receivables		
Rates - general and other	2,892,750	2,641,523
Accrued revenues	701,366	457,201
Debtors - general	179,961	606,241
GST recoupment	259,164	229,138
Prepayments	42,257	55,306
Subtotal	<u>4,075,498</u>	<u>3,989,409</u>
Less: provision for expected credit losses	(63,813)	(126,471)
<u>Total trade and other receivables</u>	<u>4,011,685</u>	<u>3,862,938</u>
(c) Other financial assets (investments)		
Bank Investments - Term Deposits	25,336,868	23,825,545
<u>Total other financial assets (investments)</u>	<u>25,336,868</u>	<u>23,825,545</u>

Note 6. Non-current assets

\$	2024	2023
Other non-current assets		
Other		
Capital works-in-progress *	963,820	1,846,461
Total other	<u>963,820</u>	<u>1,846,461</u>
<u>Total other non-current assets</u>	<u>963,820</u>	<u>1,846,461</u>

(*) 2024 Work-in-Progress transfers in/out for the year were \$849,422 and \$1,732,063 respectively. 2023 Work-in-Progress transfers in/out for the year were \$1,368,339 and \$3,928,761 respectively.

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 7. Infrastructure, Property, Plant & Equipment

(a) Infrastructure, property, plant and equipment

	Fair Value Level	Asset movements during the reporting period										as at 30/06/24			
		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 Decrements to Equity (ARR) (Note 9a)	Revaluation Increments to Equity (ARR) (Note 9a)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land - Council Owned	2	13,020,000	-	-	13,020,000	-	-	-	-	-	-	15,235,000	-	-	15,235,000
Land - Drainage	3	8,385,000	534,741	-	8,919,741	1,076,712	-	-	-	-	-	11,911,741	1,076,712	-	12,988,453
Buildings	2	46,340,377	-	(18,138,518)	28,201,859	314,617	-	(1,387,819)	-	-	-	46,937,099	-	(19,526,337)	27,410,762
Infrastructure															
- Sealed roads	3	437,047,372	19,635,959	(165,465,937)	291,217,394	13,710,656	1,539,090	(7,149,591)	-	-	-	437,047,372	34,885,705	(172,615,528)	299,317,549
- Unsealed roads	3	45,985,154	333,175	(21,779,251)	24,539,078	2,243,865	636,556	(1,191,010)	-	-	-	45,985,154	3,213,596	(22,970,261)	26,228,489
- Storm Waste Drains	3	2,030,110	-	(24,366)	2,005,744	1,394,150	-	(36,714)	-	-	-	2,030,110	1,394,150	(61,080)	3,363,180
- Road Culverts	3	46,601,481	-	(11,483,301)	35,118,180	1,462,409	-	(470,915)	-	-	-	48,063,890	-	(11,954,216)	36,109,674
- Kerbs & Gutters	3	3,036,651	69,628	(1,468,659)	1,637,620	146,207	-	(63,088)	-	-	-	3,036,651	215,835	(1,531,748)	1,720,738
- Driveway Vehicle Crossings	3	11,708,864	-	(3,791,534)	7,917,330	-	-	(117,089)	-	-	-	11,708,864	-	(3,908,623)	7,800,241
- Footpaths	3	2,241,083	-	(322,306)	1,918,777	176,287	-	(59,473)	-	-	-	2,241,082	176,287	(381,779)	2,035,590
- Road Signs	3	1,567,671	-	(914,363)	653,308	10,197	-	(103,375)	-	-	-	1,567,670	10,197	(1,017,738)	560,129
- Point Generic	3	2,100,047	-	(950,406)	1,149,641	-	-	(101,032)	-	-	-	2,100,047	-	(1,051,438)	1,048,609
- Driveways	3	1,342,177	-	(52,479)	1,289,698	78,640	-	(28,348)	-	-	-	1,342,177	78,640	(80,827)	1,339,990
- Bicycle Paths	3	2,029,546	-	(1,122,506)	907,040	-	-	(57,992)	-	-	-	2,029,546	-	(1,180,498)	849,048
- Streetlights	3	1,893,068	-	(1,078,257)	814,811	68,795	-	(53,294)	-	-	-	1,893,068	68,795	(1,131,551)	830,312
- Inverts	3	-	90,263	(217)	90,046	-	-	(2,444)	-	-	-	90,263	-	(2,661)	87,602
Right-of-use assets															
Plant and equipment															
Office Equipment															
Motor Vehicles															
Thorak Buildings															
Thorak Motor Vehicles															
Thorak Land															
Total infrastructure, property, plant and equipment		631,029,121	25,551,161	(230,010,634)	426,569,648	20,773,870	3,069,873	(135,741)	(11,331,001)	-	5,207,000	638,829,990	46,286,438	(240,962,782)	444,153,646
Comparatives		598,608,810	17,763,575	(215,183,122)	401,189,263	25,048,731	1,658,865	(98,630)	(10,057,791)	(99,473)	8,923,434	631,029,121	25,551,161	(230,010,634)	426,569,648

continued on next page ...

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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 Buildings and Infrastructure, 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

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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 Infrastructure (excluding Sealed and Unsealed Roads and Kerbs & Gutters) were revalued as at 30 June 2023. Sealed Roads, Unsealed Roads, and Kerb & Gutters were revalued as at 30 June 2022. Land assets were revalued as at 1 July 2023.

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

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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	5 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
Urban Drains (Enclosed)	20 to 100 years
Footpaths	20 to 50 years
Driveway Vehicle Crossings	100 years
Road Signs	15 to 50 years
Street Lights	15 to 60 years
Inverts	30 years
Point Generic	15 to 70 years
Driveways	35 to 50 years
Bicycle Paths	35 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

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 8. Liabilities

\$	2024 Current	2024 Non Current	2023 Current	2023 Non Current
(a) Trade and other payables				
Goods and services	905,954	–	1,687,850	–
Payments Received in Advance				
- Rates	1,082,777	–	1,046,304	–
- Grants and contributions	2,036,121	–	2,879,719	–
- Other	233,359	–	233,395	–
Accrued expenses - other	302,033	–	382,754	–
Deposits, retentions and bonds	1,549,421	–	525,733	–
<u>Total trade and other payables</u>	<u>6,109,665</u>	<u>–</u>	<u>6,755,755</u>	<u>–</u>
(b) Borrowings				
Lease liabilities	6,608	10,369	6,376	16,977
<u>Total borrowings</u>	<u>6,608</u>	<u>10,369</u>	<u>6,376</u>	<u>16,977</u>
(c) Provisions				
Employee entitlements (including oncosts)	672,200	199,986	613,815	340,562
<u>Total provisions</u>	<u>672,200</u>	<u>199,986</u>	<u>613,815</u>	<u>340,562</u>

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 9. Reserves

\$	as at 30/06/23		Transfers	Impairments	as at 30/06/24	
	Opening Balance	Increments (Decrements)			Closing Balance	
(a) Asset revaluation reserve						
Land	123,617,618	5,207,000	–	–	128,824,618	
Buildings	19,441,830	–	–	–	19,441,830	
Infrastructure						
- Stormwater drainage	232,848	–	–	–	232,848	
- Road Culverts	29,859,414	–	–	–	29,859,414	
- Kerbs & Gutters	1,415,220	–	–	–	1,415,220	
- Driveway Vehicle Crossings	10,088,122	–	–	–	10,088,122	
- Footpaths	1,136,321	–	–	–	1,136,321	
- Road Signs	1,170,480	–	–	–	1,170,480	
- Point Generic	896,679	–	–	–	896,679	
- Driveways	4,021,871	–	–	–	4,021,871	
- Bicycle Paths	1,085,861	–	–	–	1,085,861	
- Streetlights	(44,765)	–	–	–	(44,765)	
- Roads	218,884,115	–	–	–	218,884,115	
- Inverts	6,141	–	–	–	6,141	
Plant and equipment	204,947	–	–	–	204,947	
Motor Vehicles	425,046	–	–	–	425,046	
Thorak Buildings	293,824	–	–	–	293,824	
Total asset revaluation reserve	412,735,572	5,207,000	–	–	417,942,572	
Comparatives	403,911,611	8,823,961	–	–	412,735,572	

\$	as at 30/06/23		Tfrs from Reserve	Other Movements	as at 30/06/24	
	Opening Balance	Tfrs to Reserve			Closing Balance	
(b) Other reserves						
Developer Contributions Reserve	675,986	332,367	–	–	1,008,353	
Waste Management Reserve	5,482,478	585,779	–	–	6,068,257	
Asset Reserve	7,898,788	1,301,871	–	–	9,200,659	
Election Reserve	200,000	–	–	–	200,000	
Disaster Recovery Reserve	400,000	–	–	–	400,000	
Strategic Initiatives Reserve	400,000	–	–	–	400,000	
Unexpended Grants Reserve	3,863,668	–	(3,863,668)	–	–	
Thorak Regional Cemetery	1,933,705	823,137	–	–	2,756,842	
Unexpended Capital Works Reserve	3,129,453	5,777,735	(3,129,453)	–	5,777,735	
Cash for Cans Reserve	141,907	82,870	–	–	224,777	
Total other reserves	24,125,985	8,903,759	(6,993,121)	–	26,036,623	
Comparatives	20,484,186	8,089,350	(4,447,551)	–	24,125,985	

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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 Reserve

This reserve holds the balance of unexpended grants and contributions received from external contributors. The funds are held in the reserve until expended 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.

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 10. Assets subject to restrictions

\$	2024	2023
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.		
Cash and financial assets		
Unexpended amounts received from Federal and Territory Government	2,036,121	2,879,718
Developer contributions	1,008,353	675,986
Total cash and financial assets	3,044,474	3,555,704
Total assets subject to externally imposed restrictions	3,044,474	3,555,704

Note 11. Reconciliation to Statement of Cash Flows

\$	Notes	2024	2023
(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 and equivalent assets	5	3,476,543	3,813,447
Balances per Statement of Cash Flows		3,476,543	3,813,447
(b) Reconciliation of change in net assets to cash from operating activities			
Net surplus/(deficit)		13,552,180	17,661,560
Non-cash items in income statements			
Depreciation, amortisation and impairment		11,331,001	10,057,791
Non-cash asset acquisitions		(16,477,573)	(18,585,944)
Grants for capital acquisitions treated as investing activity		(2,604,076)	(2,318,327)
Net (gain) loss on disposals		2,903	20,466
		5,804,435	6,835,546
Add (less): changes in net current assets			
Net increase/(decrease) in trade and other payables		332,352	2,743,209
Net (increase)/decrease in receivables		(86,089)	(1,280,922)
Net increase/(decrease) in unpaid employee benefits		(82,191)	(23,823)
Net increase/(decrease) in other liabilities		–	(1,242,174)
Change in allowances for under-recovery of receivables		(62,658)	(57,056)
Net (increase)/decrease in other assets		–	114,112
Net cash provided by (or used in) operations		5,905,849	7,088,892

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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).

	OPERATING INCOME		OPERATING EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN OPERATING INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2024 Budget	2024 Actual	2024 Budget	2024 Actual	2024 Budget	2024 Actual	2024 Budget	2024 Actual	2023 Actual	2023 Actual
Functions										
Public Order & Safety	175,000	193,436	467,048	607,009	(292,048)	(413,573)	—	—	209,556	120,092
General Public Services	13,168,401	13,829,596	6,148,626	6,705,807	7,019,775	7,123,789	635,350	34,347	24,927,831	20,081,083
Economic Affairs	4,669,167	223,744	3,906,248	12,282,088	762,919	(12,058,344)	4,655,540	163,461	407,666,055	397,893,228
Environmental Protection	3,576,428	3,637,512	3,411,811	3,325,103	164,617	312,409	—	—	5,558,508	5,685,988
Housing & Community Amenities	—	—	—	53,293	—	(53,293)	—	—	636,597	636,597
Recreation, Culture & Religion	913,278	1,160,261	2,270,111	2,211,214	(1,356,833)	(1,050,953)	813,558	973,391	33,786,822	30,464,912
Cemetery	1,448,180	1,758,384	989,539	1,144,985	458,641	613,399	—	—	5,157,193	5,036,139
Total functions	23,950,454	20,802,933	17,193,383	26,329,499	6,757,071	(5,526,566)	6,104,448	1,171,199	477,942,562	459,918,039

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.

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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 and 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 and 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.

Governance

Audit & Assurance, Planning and Performance, Legal Services and Major Projects.

Cemetery

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

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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 338.13 days and an average interest rate of 5.12% (2023: 262 days and 4.69%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. 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*.

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 and other charges

Accounting policy:

Initially recognised at their transaction price less any allowance under the expected credit loss (ECL) model. Council applies the simplified approach to the ECL calculation as per *AASB 9 Financial Instruments* and measures the ECL allowance based on a provision matrix that takes into account historical credit loss experience. A write-off of unsecured receivables is recognised when Council has no reasonable expectation of recovering the debt.

Terms and 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 Leases.

Litchfield Council**Notes to and forming part of the Financial Statements**
for the year ended 30 June 2024**Note 13. Financial instruments (continued)**

\$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2024					
Financial assets					
Cash and cash equivalents	3,476,543	–	–	3,476,543	3,476,543
Receivables	923,584	–	–	923,584	923,584
Other financial assets	25,336,868	–	–	25,336,868	25,336,868
Total financial assets	29,736,995	–	–	29,736,995	29,736,995
Financial liabilities					
Payables	2,757,408	–	–	2,757,408	2,757,408
Leases	6,608	10,369	–	16,977	16,977
Total financial liabilities	2,764,016	10,369	–	2,774,385	2,774,385
2023					
Financial assets					
Cash and cash equivalents	3,813,447	–	–	3,813,447	3,813,447
Receivables	1,118,748	–	–	1,118,748	1,118,748
Other financial assets	23,825,545	–	–	23,825,545	23,825,545
Total financial assets	28,757,740	–	–	28,757,740	28,757,740
Financial liabilities					
Payables	2,596,337	–	–	2,596,337	2,596,337
Leases	6,375	16,977	–	23,352	23,352
Total financial liabilities	2,602,712	16,977	–	2,619,689	2,619,689

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

\$	2024		2023	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	3.60%	16,977	3.60%	23,353
		16,977		23,353

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.

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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 applies the simplified approach to the ECL calculation as per *AASB 9 Financial Instruments* and measures the ECL allowance based on a provision matrix that takes into account historical credit loss experience. The provisions are considered representative across all customers of Council based on historical collection rates and forward-looking information that is available. Impairment analysis is performed at each reporting date.

A write-off of unsecured receivables is recognised when Council has no reasonable expectation of recovering the debt.

The following table provides information about Council's ECL from receivables (excluding secured rates and charges, GST and other amounts held in trust).

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

\$	2024	2023
As at 1 July	126,471	69,120
Provisions	(62,658)	57,351
As at 30 June	63,813	126,471

Note 14. Capital expenditure and investment property commitments

\$	2024	2023
----	------	------

Other expenditure commitments

Other non-capital expenditure commitments not recognised in the financial statements as liabilities:

Other Contract	387,579	198,225
	387,579	198,225

These expenditures are payable:

Not later than one year	145,342	198,225
Later than one year and not later than 5 years	242,237	–
	387,579	198,225

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 15. Financial indicators

\$	Amounts 2024	Indicator 2024	Indicators 2023 2022	
1. Current Ratio				
Current assets less externally restricted assets	32,825,096	4.84	4.27	5.23
Current liabilities	6,788,473			
2. Debt Service Ratio				
Net debt service cost	—	0.00	0.00	0.00
Operating revenue	20,802,933			
3. Rate coverage percentage				
Rate revenues	11,421,226	48.79%	41.58%	42.83%
Total revenues	23,407,009			
4. Rates and annual charges outstanding				
Rates and annual charges outstanding	2,892,750	19.25%	18.70%	18.99%
Rates and annual charges collectable	15,027,477			

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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
2024		
Opening balance	22,747	22,747
Depreciation charge	(6,499)	(6,499)
Balance at 30 June	16,248	16,248
2023		
Opening balance	29,246	29,246
Depreciation charge	(6,499)	(6,499)
Balance at 30 June	22,747	22,747

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

\$	2024	2023
Balance at 1 July	23,353	29,503
Accretion of interest	735	961
Payments	(7,111)	(7,111)
Balance at 30 June	16,977	23,353
Classified as:		
Current	6,608	6,376
Non-current	10,369	16,977

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 17. Superannuation

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

Hostplus (formerly Local Government Superannuation Scheme and Statewide Super)

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 (11.00% in 2023/24; 10.50% in 2022/23). 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 and discontinued operations

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

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 20. Contingencies and 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 service authority for its area under the *Planning Act 1993*. Council had zero legal 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 2024, 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.

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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:

Regulation 13(a) of the Local Government (General) Regulations require Council, to include a disclosure of the total remuneration provided to each person appointed as the actual, acting or temporary CEO during the financial year. Below table provides the total remuneration paid to the actual and acting CEOs during 1 July 2023 to 30 June 2024.

	2024			
CEO	Stephen Hoynes	Maxie Smith	Rodney Jessup	
Period (from/to)	01/07/2023 30/06/2024	01/07/2023 04/07/2023	23/12/2023 02/01/2024	
Short Term Benefits	\$ 291,984	\$ 336	\$ 572	
\$				2024 2023

The compensation paid to key management personnel comprises:

Salaries, Allowances & Other Short-Term Employee Benefits *	1,014,119	1,002,128
Total	1,014,119	1,002,128

(*) Includes CEO's remuneration listed above



Independent Auditor's Report

To the Chief Executive Officer of Litchfield Council

Opinion

We have audited the **Financial Statements** of Litchfield Council (the Council) and its controlled entity (the Group).

In our opinion, the accompanying Financial Statements give a true and fair view of the **Group's** financial position as at 30 June 2024, 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 Statements** comprise:

- Consolidated statement of financial position as at 30 June 2024
- Consolidated statement of comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the year then ended
- Notes, including a summary of material accounting policies
- Chief Executive Officer's Statement.

The **Group** consists of *Litchfield Council (the Council)* and the entity it controlled at year end, or from time to time during the financial year.

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 Statements* section of our report.

We are independent of the Group 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 Statements in Australia. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Responsibilities of the Chief Executive Officer for the Financial Statements

The Chief Executive Officer is responsible for:

- preparing the Financial Statements that give a true and fair view in accordance with the financial reporting requirements in the *Australian Accounting Standards and the Northern Territory Local Government Act 2019*.
- implementing necessary internal control to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the Financial Statements

Our objective is:

- to obtain reasonable assurance about whether the Financial Statements 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 Statements.

A further description of our responsibilities for the audit of the Financial Statements are 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

Matt Ward
Partner
Darwin
25 October 2024



FINANCIAL STATEMENTS

Financial Statements for the year ending 30 June 2024

Thorak Regional Cemetery

SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2024

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Thorak Regional Cemetery

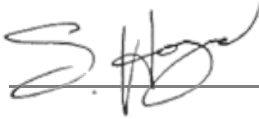
Special Purpose Financial Statements

for the year ended 30 June 2024

Chief Executive Officer's Statement

I, Stephen Hoyne the Chief Executive Officer of the Litchfield Council which includes Thorak Regional Cemetery, hereby certify that the Annual Financial Statements:

- Have been drawn up in accordance with the applicable Australian Accounting Standards so as to present fairly the financial position of the Thorak Regional Cemetery and the results for the year ended 30 June 2024; and
- Are in accordance with the records relating to the operation of Thorak Regional Cemetery.



Stephen Hoyne
Chief Executive Officer

25 October 2024

Thorak Regional Cemetery

Statement of Comprehensive Income

for the year ended 30 June 2024

\$	Notes	2024	2023
Income			
User charges	2a	1,747,473	1,393,399
Grants, subsidies and contributions - operating	2c	9,142	144,663
Investment and interest income	2b	16,715	8,889
Total income		1,773,330	1,546,951
Expenses			
Employee costs	3a	597,779	569,962
Materials, contracts and other expenses	3b	412,091	520,074
Depreciation, amortisation and impairment	3c	135,116	101,771
Total expenses		1,144,986	1,191,807
Operating surplus		628,344	355,144
Net Gain on Disposal or Revaluation of Assets	4	–	24,807
Net surplus		628,344	379,951
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus/Reserves - Infrastructure, property, plant & equipment	8a	–	293,824
Total amounts which will not be reclassified subsequently to operating result		–	293,824
Total other comprehensive income		–	293,824
Total comprehensive income		628,344	673,775

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

Thorak Regional Cemetery

Statement of Financial Position

as at 30 June 2024

\$	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	2,793,540	2,157,373
Trade and other receivables	5b	71,332	70,672
Other financial assets (investments)	5c	336,868	325,545
Total current assets		<u>3,201,740</u>	<u>2,553,590</u>
Non-current assets			
Other non-current assets		38,918	–
Infrastructure, property, plant and equipment	6	4,798,813	4,874,264
Total non-current assets		<u>4,837,731</u>	<u>4,874,264</u>
TOTAL ASSETS		<u>8,039,471</u>	<u>7,427,854</u>
LIABILITIES			
Current liabilities			
Trade and other payables	7a	297,025	284,513
Provisions	7b	42,887	60,858
Total current liabilities		<u>339,912</u>	<u>345,371</u>
Non-current liabilities			
Provisions	7b	54,221	65,489
Total non-current liabilities		<u>54,221</u>	<u>65,489</u>
TOTAL LIABILITIES		<u>394,133</u>	<u>410,860</u>
Net assets		<u>7,645,338</u>	<u>7,016,994</u>
EQUITY			
Accumulated surplus		4,594,672	4,789,465
Asset revaluation reserves	8a	293,824	293,824
Other reserves	8b	2,756,842	1,933,705
Total Cemetery equity		<u>7,645,338</u>	<u>7,016,994</u>
Total equity		<u>7,645,338</u>	<u>7,016,994</u>

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

Thorak Regional Cemetery

Statement of Changes in Equity

for the year ended 30 June 2024

\$	Notes	Accumulated surplus	Asset revaluation reserve	Reserves	Total equity
2024					
Balance at the end of previous reporting period		4,789,465	293,824	1,933,705	7,016,994
Net surplus for year		628,344	–	–	628,344
Other comprehensive income					
- Gain on revaluation of PP&E	8a	–	–	–	–
Other comprehensive income		–	–	–	–
Total comprehensive income		628,344	–	–	628,344
Transfers between Reserves		(823,137)	–	823,137	–
Balance at the end of period		4,594,672	293,824	2,756,842	7,645,338
2023					
Balance at the end of previous reporting period		4,623,421	–	1,719,798	6,343,219
Net surplus for year		379,951	–	–	379,951
Other comprehensive income					
- Gain on revaluation of PP&E	8a	–	293,824	–	293,824
Other comprehensive income		–	293,824	–	293,824
Total comprehensive income		379,951	293,824	–	673,775
Transfers between Reserves		(213,907)	–	213,907	–
Balance at the end of period		4,789,465	293,824	1,933,705	7,016,994

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

Thorak Regional Cemetery

Statement of Cash Flows

for the year ended 30 June 2024

\$	Notes	2024	2023
Cash flows from operating activities			
<u>Receipts</u>			
Operating Receipts		1,916,105	1,390,727
Investment Receipts		21,578	8,889
<u>Payments</u>			
Payments to Employees		(627,018)	(569,866)
Payments for Materials, Contracts & Other Expenses		(564,592)	(537,907)
Net cash provided by operating activities	9b	<u>746,073</u>	<u>291,843</u>
Cash flows from investing activities			
<u>Receipts</u>			
Sale of Replaced Assets		–	24,807
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(98,583)	(251,848)
Net Purchase of Investment Securities		(11,323)	(3,141)
Net cash (used in) investing activities		<u>(109,906)</u>	<u>(230,182)</u>
Net increase in cash held		<u>636,167</u>	<u>61,661</u>
plus: Cash & Cash Equivalents at beginning of period		2,157,373	2,095,712
Cash and cash equivalents held at end of period	9a	<u>2,793,540</u>	<u>2,157,373</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 2024

Contents of the Notes accompanying the Special Purpose Financial Statements

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Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of material accounting policies

The material 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 CEO 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 CEO's reporting requirements under the *Burial and Cremation Act 2022*.

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 income 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 2024

Note 1. Summary of material 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 10.

(4) Infrastructure, property, plant and 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 and 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 2024

Note 1. Summary of material accounting policies (continued)

(6) Employee benefits

6.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries wages and compensated absences are 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 and 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) Changes in Accounting Standards

Management retained the accounting policies and renamed to Material accounting policies (2023: Significant accounting policies) in line with the amendments.

(9) New accounting standards and UIG interpretations

The Cemetery applied for the first time certain standards and amendments, which are effective for annual periods beginning on or after 1 July 2023. New standards and amendments relevant to the Cemetery are listed below. The Cemetery has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Standards issued by the AASB not yet effective

The AASB has issued new and amended Australian Accounting Standards and Interpretations that are not effective as of 30 June 2024. These standards have not yet been adopted by Cemetery and will be included into the financial statements upon their effective dates. The following list identifies all applicable new and amended Australian Accounting Standards and Interpretations that were issued but are not yet effective as of 30 June 2024.

Effective for annual report periods beginning on or after 1 July 2024

- AASB 2020-1: *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non current*
- AASB 2022-10: *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.*

Effective for annual report periods beginning on or after 1 July 2025.

- AASB 2014-10: *Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an investor and its Associate or Joint Venture*

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of material accounting policies (continued)

Cemetery estimates that all standards / interpretations which are not yet in effect are not likely to have a material impact on the reported financial position or performance.

(10) 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.

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 2. Income

\$	2024	2023
(a) User charges		
Interments	1,046,175	825,720
Cremations	483,563	408,028
Exclusive Rights Fees	5,469	3,395
Ground Maintenance	10,568	12,098
Chapel and Marquee Hire	61,762	52,547
Memorial installation and permits	82,314	55,751
Funeral Director Fees	6,576	6,260
Sundry Income	28,714	14,429
Administration Fee	41	(43)
Rent Income	22,291	15,214
<u>Total user charges</u>	<u>1,747,473</u>	<u>1,393,399</u>
(b) Investment and interest income		
Interest on investments	16,715	8,889
<u>Total investment income</u>	<u>16,715</u>	<u>8,889</u>
(c) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Operating grants, subsidies and contributions		
Other grants, subsidies and contributions - operating		
Other grants, subsidies and contributions	9,142	144,663
<u>Total other grants, subsidies and contributions - operating</u>	<u>9,142</u>	<u>144,663</u>

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 2. Income (continued)

\$	2024	2023
The functions to which these grants relate are shown in Note 12 of the Litchfield Council GPFS.		
Total grants, subsidies, contributions	9,142	144,663
(i) Sources of grants		
Other	9,142	144,663
Total	9,142	144,663

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 3. Expenses

\$	2024	2023
(a) Employee costs		
Salaries and wages	517,390	497,893
Employee leave expense	10,174	–
Superannuation - defined contribution plan contributions	56,399	47,359
Other employee related costs	13,816	24,710
<u>Total operating employee costs</u>	<u>597,779</u>	<u>569,962</u>
(b) Materials, contracts and other expenses		
(i) Prescribed expenses		
Auditor's remuneration		
- Auditing the financial reports	8,115	7,236
Subtotal - prescribed expenses	<u>8,115</u>	<u>7,236</u>
(ii) Other materials, contracts and expenses		
Contractors	–	60
Sundry	–	1,750
Insurance	25,570	46,644
Consultants	19,215	16,200
Administration Expenses	21,336	92,958
Motor Vehicle Expenses	30,622	26,742
Utilities	74,832	52,140
Telephone Expenses	12,997	13,249
Security	8,445	8,225
Grounds Maintenance	49,985	53,271
Repairs & Maintenance	46,105	128,224
Equipment Hire	2,338	145
Plant & Equipment Expenses	9,565	6,723
Grave Digging	53,580	44,009
Memorial Expenses	27,080	15,812
Sundry Expenses	22,306	6,686
Subtotal - other material, contracts and expenses	<u>403,976</u>	<u>512,838</u>
<u>Total materials, contracts and other expenses</u>	<u>412,091</u>	<u>520,074</u>
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	101,841	76,001
Motor Vehicles	33,275	25,770
Subtotal	<u>135,116</u>	<u>101,771</u>
<u>Total depreciation, amortisation and impairment</u>	<u>135,116</u>	<u>101,771</u>

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 4. Net Gain on Disposal or Revaluation of Assets

\$	2024	2023
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	–	24,807
Gain on disposal	–	24,807
<u>Net Gain on disposal or revaluation of assets</u>	–	24,807

Note 5. Current assets

\$	2024	2023
(a) Cash and cash equivalent assets		
Cash at bank	2,793,540	2,157,373
<u>Total cash and cash equivalent assets</u>	2,793,540	2,157,373
(b) Trade and other receivables		
Accrued revenues	12,090	16,953
Debtors - general	59,242	53,719
Subtotal	71,332	70,672
<u>Total trade and other receivables</u>	71,332	70,672
(c) Other financial assets (investments)		
Bank Investments - Term Deposits	336,868	325,545
<u>Total other financial assets (investments)</u>	336,868	325,545

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 6. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

\$	as at 30/06/23			Asset movements during the reporting period				as at 30/06/24			
	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Additions / Upgrade	Asset Depreciation Expense (Note 3c)	Revaluation Increments to Equity (ARR) (Note 8, 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land - other	2,500,000	–	–	2,500,000	–	–	–	2,500,000	–	–	2,500,000
Buildings	3,200,520	–	(1,036,251)	2,164,269	59,666	(101,841)	–	3,200,519	59,666	(1,138,091)	2,122,094
Motor Vehicles	–	424,724	(214,729)	209,995	–	(33,275)	–	–	424,724	(248,005)	176,719
Total infrastructure, property, plant and equipment	5,700,520	424,724	(1,250,980)	4,874,264	59,666	(135,116)	–	5,700,519	484,390	(1,386,096)	4,798,813
Comparatives	4,903,600	437,939	(998,051)	4,343,488	338,722	(101,771)	293,824	5,700,520	424,724	(1,250,980)	4,874,264

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 7. Liabilities

\$	2024 Current	2024 Non Current	2023 Current	2023 Non Current
(a) Trade and other payables				
Goods and services	21,902	–	12,702	–
Payments received in advance	230,639	–	230,675	–
Grants & Contributions - Capital	–	–	9,142	–
Accrued expenses - other	44,484	–	31,994	–
Total trade and other payables	297,025	–	284,513	–

(b) Provisions

Employee entitlements (including oncosts)	42,887	54,221	60,858	65,489
Total provisions	42,887	54,221	60,858	65,489

Note 8. Reserves

\$	as at 30/06/23				as at 30/06/24	
	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance	
(a) Asset revaluation reserve						
Buildings and other structures	293,824	–	–	–	293,824	
Total asset revaluation reserve	293,824	–	–	–	293,824	
Comparatives	–	293,824	–	–	293,824	

\$	as at 30/06/23				as at 30/06/24	
	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance	
(b) Reserves						
Thorak Regional Cemetery	1,933,705	823,137	–	–	2,756,842	
Total Reserves	1,933,705	823,137	–	–	2,756,842	
Comparatives	1,719,798	213,907	–	–	1,933,705	

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 2024

Note 9. Reconciliation to Statement of Cash Flows

\$	Notes	2024	2023
(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 and equivalent assets	5	2,793,540	2,157,373
Balances per Statement of Cash Flows		<u>2,793,540</u>	<u>2,157,373</u>
(b) Reconciliation of change in net assets to cash from operating activities			
Net surplus/(deficit)		628,344	379,951
Non-cash items in income statements			
Depreciation, amortisation and impairment		135,116	101,771
Net (gain) loss on disposals		–	(24,807)
		<u>763,460</u>	<u>456,915</u>
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(660)	(2,672)
Net increase/(decrease) in trade and other payables		12,512	(162,496)
Net increase/(decrease) in unpaid employee benefits		(29,239)	96
Net cash provided by (or used in) operations		<u>746,073</u>	<u>291,843</u>

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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 350 days and an average interest rate of 5.24% (2023: 284 days and 4.47%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - fees and 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 2024

Note 10. Financial instruments (continued)

\$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2024					
Financial assets					
Cash and cash equivalents	–	–	–	–	2,793,540
Receivables	71,332	–	–	71,332	71,332
Other financial assets	336,868	–	–	336,868	336,868
Total financial assets	408,200	–	–	408,200	3,201,740
Financial liabilities					
Payables	297,025	–	–	297,025	297,025
Total financial liabilities	297,025	–	–	297,025	297,025
2023					
Financial assets					
Cash and cash equivalents	–	–	–	–	2,157,373
Receivables	70,672	–	–	70,672	70,672
Other financial assets	325,545	–	–	325,545	325,545
Total financial assets	396,217	–	–	396,217	2,553,590
Financial liabilities					
Payables	284,513	–	–	284,513	284,513
Total financial liabilities	284,513	–	–	284,513	284,513

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 Chief Executive Officer of Thorak Regional Cemetery

Opinion

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

In our opinion, the accompanying Financial Statements presents fairly, in all material respects, the financial position of *Thorak Regional Cemetery* as at 30 June 2024, 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 Statements.

The **Financial Statements** comprise:

- Statement of financial position as at 30 June 2024
- Statement of comprehensive income, Statement of changes in equity, and Statement of cash flows for the year then ended
- Notes including a summary of material accounting policies
- Chief Executive Officer'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 Statements* 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 Statements* in Australia. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter – basis of preparation

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

The Financial Statements have been prepared to assist the Chief Executive Officer of the Cemetery to meet the requirements of *the Burial and Cremation Act 2022*.

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

Our report is intended solely for the Chief Executive Officer of Thorak Regional Cemetery and should not be used by parties other than the Chief Executive Officer of Thorak Regional Cemetery. We disclaim any assumption of responsibility for any reliance on this report, or on the Financial Statements to which it relates, to any person other than the Chief Executive Officer of Thorak Regional Cemetery or for any other purpose than that for which it was prepared.



Responsibilities of the Chief Executive Officer for the Financial Statements

The Chief Executive Officer is responsible for:

- the preparation and fair presentation of the Financial Statements and have determined that the basis of preparation described in Note 1 to the Financial Statements are appropriate to meet the needs of the members for the purpose of *Burial and Cremation Act 2022*.
- implementing necessary internal control to enable the preparation of a Financial Statements that are 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.

Auditor's responsibilities for the audit of the Financial Statements

Our objective is:

- to obtain reasonable assurance about whether the Financial Statements 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 Statements.

A further description of our responsibilities for the audit of the Financial Statements are 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

Matt Ward
Partner
Darwin
25 October 2024