AGENDA

Special Council Meeting
12th Council of Litchfield
Tuesday 3rd November 2026

Meeting to be held commencing 7:00 PM
in Council Chambers at 7 Bees Creek Road, Freds Pass



Stephen Hoyne

Chief Executive Officer

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1 ACKNOWLEDGEMENT OF TRADITIONAL CUSTODIANS OF THE LAND

2 OPENING OF MEETING

3 ELECTRONIC ATTENDANCE / APOLOGIES AND LEAVE OF ABSENCE

3.1 Electronic Attendance

3.2 Apologies

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4 DISCLOSURES OF INTEREST

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4.2 Staff

5 PUBLIC QUESTIONS

6 PETITIONS

7 ACCEPTING OR DECLINING LATE ITEMS

8 REPORTS FROM COUNCIL APPOINTED REPRESENTATIVES

9 OFFICER REPORTS

9.1 Council Leadership

9.1.1 DRAFT Litchfield Council Annual Report 2025-2026

AUTHOR: Natasha Clancy, Policy and Governance Officer

AUTHORISER: Stephen Hoyne, Chief Executive Officer

ATTACHMENTS: 1. Litchfield Council Annual Report 2025-2026

EXECUTIVE SUMMARY

This report presents to Council the Draft Annual Report 2025-2026 for adoption.

RECOMMENDATION

THAT Council:

1. receive and adopt the Draft Litchfield Council Annual Report 2025-2026, as at attachment 1;
2. authorise the Chief Executive Officer to provide a copy of the Litchfield Council Annual Report 2025-2026 to the Minister for Local Government;
3. publish the Litchfield Council Annual Report 2025-2026 on Council's website and make copies of the report available at the Council office; and
4. authorise the Chief Executive Officer to make minor editorial amendments.

BACKGROUND

Subject to Section 290 and 291, Part 14.1 of the *NT Local Government Act 2019,* Council must, on or before 15 November of each year, report to the Minister on its work during the financial year ending on the preceding 30 June. The report must include a copy of the Council's audited financial statement for the relevant financial year.

Council's Annual Report 2025-2026 complies with sections 209 and 291, Part 14.1 of the *Local Government Act 2019* and includes an assessment of the Council's performance against the objectives set out in Council's Municipal Plan 2025-2026.

The Annual Report is a key element of Council's planning and reporting framework, reporting back to the community on Council's performance against its Municipal Plan.

Following adoption by Council, the Lichfield Council Annual Report 2025-2026 will be forwarded to the Minister for Local Government in accordance with the requirements of the *Local Government Act 2019*.

LINKS WITH STRATEGIC PLAN

Performance - An Effective and Efficient Organisation

LEGISLATIVE AND POLICY IMPLICATIONS

Local Government Act 2019

FINANCIAL IMPLICATIONS

Council allocates an annual budget for the development and design of the publication.

RISKS

Failure to submit the Annual Report to the Minister by 15 November each year would constitute non-compliance with the *Local Government Act 2019*.

COMMUNITY ENGAGEMENT

No direct community engagement is undertaken on the Annual Report. However, the Annual Report illustrates the Council's achievements against the Municipal Plan, for which the community is engaged in providing feedback during its drafting stage.

In accordance with section 290(2) of the *Local Government Act 2019,* Council is required to publish the Litchfield Council Annual Report 2025-2026 on Council's website following submission to the Minister.

DRAFT

Litchfield Council

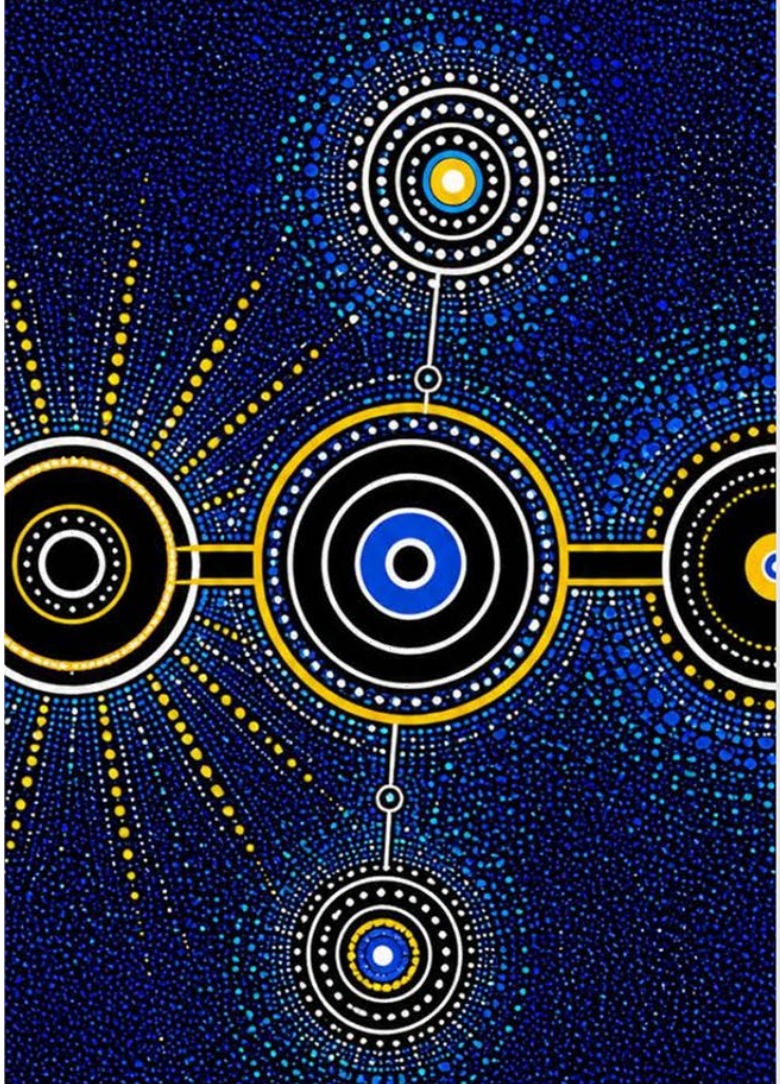
Annual Report 2025-2026



LITCHFIELD COUNCIL

Acknowledgement of Country

We, the Litchfield Council, acknowledge the traditional custodians of this land. We pay our respects to the people, the cultures and their Elders, past, present and future.



Cover and publication Artwork

The artwork used in this document has been created by Deanne Kenyon of Qalmolmi Arts. It represents the unique landscapes, waterways and natural environment of the Litchfield region.
Through colour, pattern and design, the artwork captures the character and identity of the area,
creating a distinctive visual representation of the region and its community.

Litchfield Council

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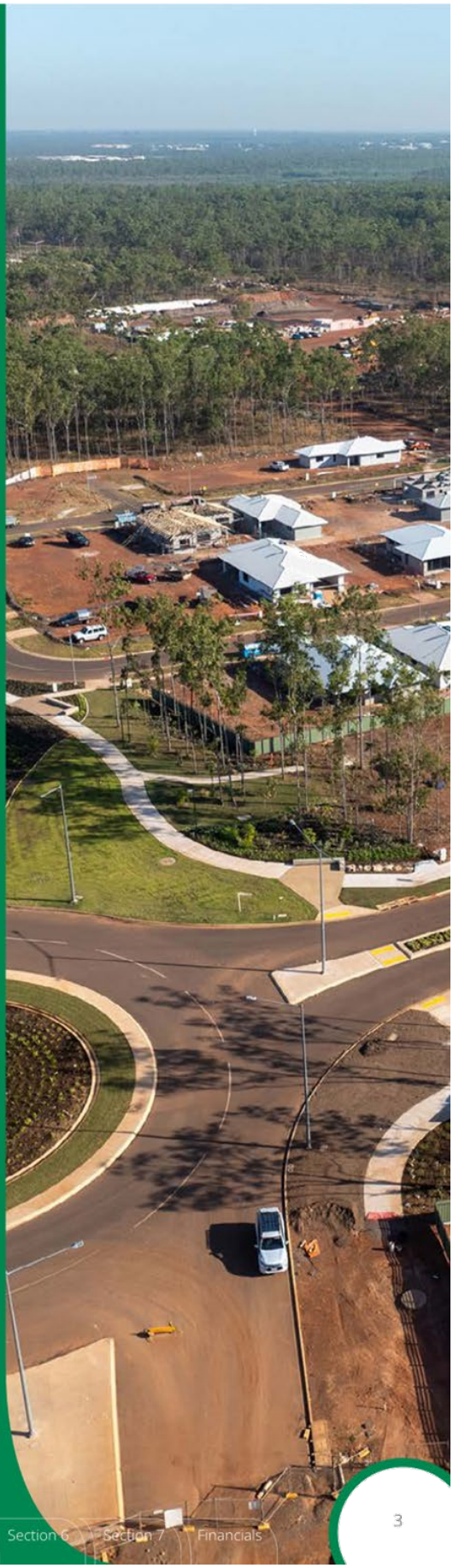
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MAYOR'S FOREWORD

It is with immense pride that I present the 2025–2026 Annual Report for Litchfield Council. This year has marked the beginning of a new Council term and a year of significant achievement, investment, and community connection.

A major milestone was the relocation of the Litchfield Community Library to Coolalinga Central, creating a modern and welcoming space for learning, connection, and community participation. Welcoming 52,962 visitors, 1,905 new members and 9,865 program attendees during the year, it demonstrates the significant role the library plays in the lives of Litchfield residents.

Council also continued to invest in the infrastructure that supports our growing community. From road upgrades, drainage, and road safety improvements to significant works at our recreation reserves, these investments help ensure Litchfield remains a safe, accessible, and connected place to live, work and play. The $10 million Freds Pass Regional Recreation Reserve redevelopment has also progressed, with new sporting infrastructure helping shape an exciting future for one of our municipality's most important community facilities.

The impacts of Tropical Cyclone Fina and a challenging wet season presented significant challenges throughout the year. I am proud of the way Council staff, volunteers and our community responded, working together to restore roads, drainage, facilities, and public spaces and support the ongoing recovery of our region.

Our commitment to community has also been reflected through the Community Grant Scheme, with $74,385 awarded to local organisations, initiatives, and young people. Importantly, the program is fully funded through revenue generated from recycling bottles, cans, and batteries at our Waste Transfer Stations. This is a wonderful example of how responsible waste management can deliver direct benefits back to our community.

I would like to thank my fellow Councillors, Council staff, volunteers, community organisations and, most importantly, the residents of Litchfield for your continued support, ideas, and commitment to our community.

As we look towards the year ahead, I am confident that together we can continue to build on this year's achievements while protecting the unique rural character and community spirit that makes Litchfield such a special place to call home.



CEO MESSAGE

It is a pleasure to present Litchfield Council's Annual Report, reflecting on a busy year of service delivery, change and investment across our municipality.

The Local Government General Election in August welcomed a new Council for the 2025–2029 term. Supporting our Elected Members as they settled into their roles and established their priorities has been an important part of the year, while maintaining the day-to-day services our community relies on.

Across Council, our teams have delivered a broad program of work. Roads, drainage and community infrastructure have been maintained and improved, our Waste Transfer Stations have continued to service the municipality, and our Mobile Workforce has covered an extensive rural area. Thorak Regional Cemetery, Regulatory Services, the Library and our community programs have also continued to provide important services to residents.

One of the year's challenges was Tropical Cyclone Fina and the significant wet season rainfall that followed.

The response required work across many areas of Council, from emergency road and drainage repairs through to clean-up of public spaces and management of increased waste and green waste. I would like to acknowledge our employees for the way they responded while continuing to deliver essential services across the municipality.

There were also some important changes during the year. The Litchfield Community Library relocated to Coolalinga Central, providing a more accessible home for the service, while work across our recreation reserves supported sport, events and everyday community use. At Freds Pass, major sporting infrastructure projects moved forward as part of the redevelopment of this important regional facility.

Our community programs provided opportunities for people of all ages to participate locally. From youth and school holiday activities to the Community Art Exhibition and the Litchfield Mates Catch Up & Chill pilot program, these initiatives reflect the diversity of our rural community and the value of bringing activities closer to where people live.

Behind all of this is a team of people working across a large and diverse municipality. I thank Council employees for their professionalism and contribution throughout the year, particularly during periods of increased demand. I also acknowledge the work of our volunteers, committees, sporting clubs, community organisations and other partners who contribute so much across Litchfield.

As we move into the new Council term, our attention turns to the priorities ahead and the services, infrastructure and planning needed to support a growing municipality while retaining the rural character that makes Litchfield unique.

I thank our Mayor and Councillors for their leadership and our community for its involvement, feedback and support throughout the year. I look forward to working together in the year ahead.



Our Priorities

- People
- Progress
- Prosperity
- Places
- Performance

ABOUT THIS ANNUAL REPORT

This Annual Report provides an overview of Litchfield Council's performance, achievements and financial results for the 2025–2026 financial year. It has been prepared in accordance with the Local Government Act 2019 and the Local Government (General) Regulations 2021.

The report outlines Council's progress in delivering services, infrastructure and strategic priorities for the Litchfield community. It also includes audited financial statements and statutory information, demonstrating Council's commitment to accountability, transparency and good governance.

OUR VISION

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

OUR MISSION

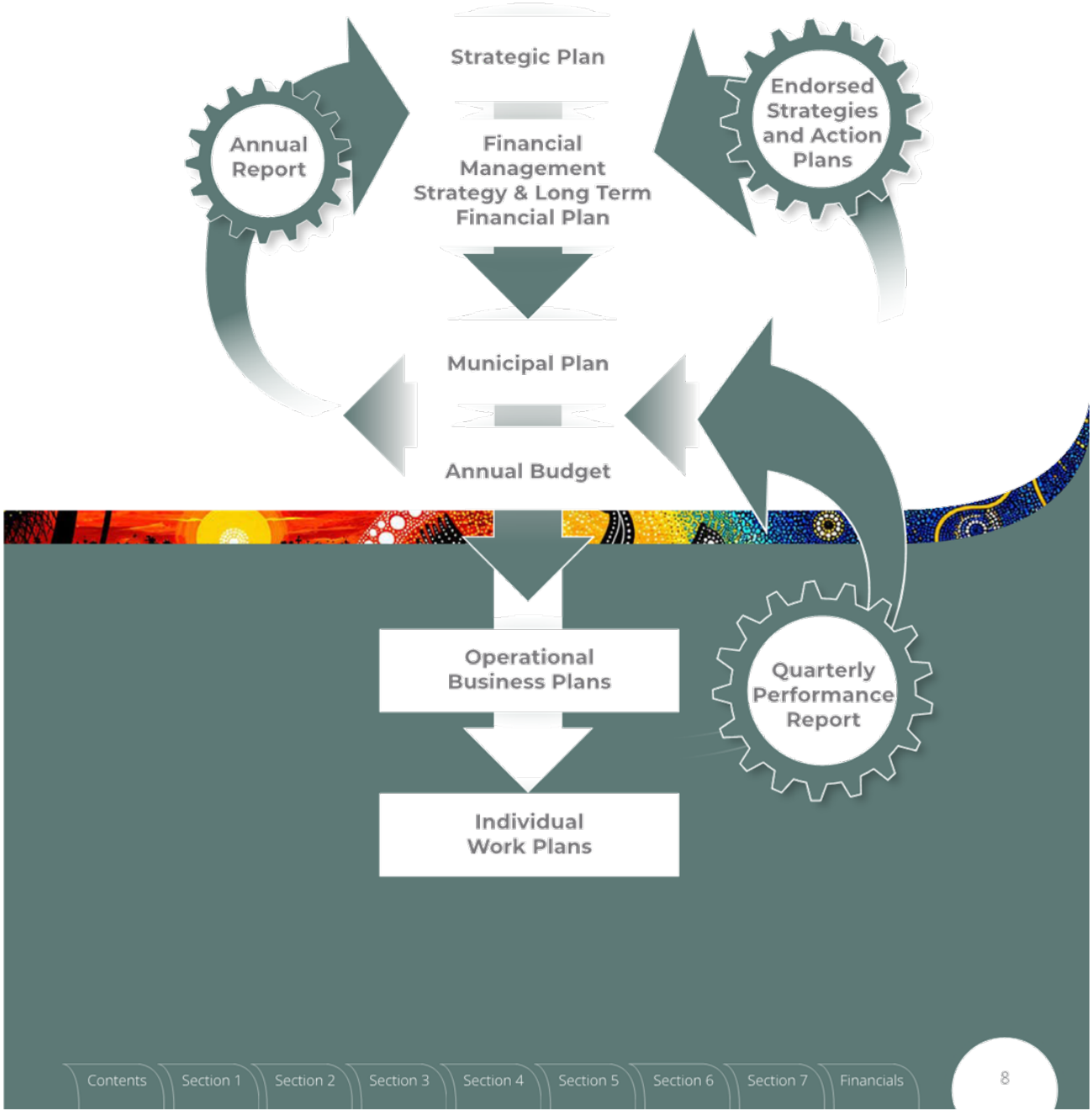
To remain focused on delivering the priorities in Council's Strategic Plan to help us deliver on our vision for Litchfield.

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

STRATEGIC FRAMEWORK

Litchfield Council Integrated Strategic Planning and Reporting Framework




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ABOUT US

Located on the rural outskirts of Darwin, the Litchfield Municipality offers a unique rural lifestyle supported by a wide range of services and facilities for residents, businesses and visitors.

Covering approximately 3,100 square kilometres, the municipality is home to more than 23,000 residents and continues to experience steady population growth. The area supports a diverse mix of suburban, rural residential, horticultural, agricultural and light industrial land uses while maintaining its distinctive rural character.

Litchfield's tropical climate is defined by the Dry and Wet seasons, which shape the region's natural environment and lifestyle. Strategically located within easy reach of Darwin, the municipality serves as an important gateway to the Top End and provides an attractive balance of rural living and access to essential services.





Number of rateable assessments	8,516
Roads	716km
Recreation Reserves	9
Playgrounds	8
Dog Registrations	3702
Cemeteries	1
Waste Transfer Stations	3
Library	1
Hospital	1
Army Barrack	1



OUR COUNCIL

Elected Members

Following the Local Government General Election held on 23 August 2025, the following Council Members were elected to represent the Litchfield community for the term commencing 15 September 2025 and concluding 7 September 2029.

In accordance with Council's adopted governance arrangements, the position of Deputy Mayor rotates every eight months, providing each elected member with the opportunity to serve in the role during the Council term.

Mayor Rachael Wright

Cr Daisy Crawford
North Ward

Cr Plaxy Purich
North Ward

Cr Kevin Harlan
Central Ward

Cr Pauline Cass
Central Ward

Cr Emma Sharp
South Ward

Cr Kris Civitarese
South Ward



Mayor Rachael Wright

I have lived in the Litchfield Municipality for more than 25 years as a ratepayer and have proudly called the Northern Territory home for much longer. Before becoming Mayor, I served as a Councillor, giving me the opportunity to listen, learn and advocate for our community, a commitment that continues today. I am very committed to the municipality. I am financially conservative, socially progressive and environmentally responsible, and I believe in balanced, practical decision-making that delivers long-term benefits for our community.

With more than 25 years' executive leadership experience across commercial enterprise, human services, government and not-for-profit sectors, I bring strong economic drive, governance, strategic leadership and ethical decision-making to local government. I am passionate about building resilient communities, supporting sustainable growth and ensuring Council remains accountable, transparent and financially responsible.

As both a parent of young children and the daughter of elderly parents who live in Litchfield, I understand the importance of representing the interests of people at every stage of life. I am committed to ensuring our lifestyle, natural environment and strong sense of community continue to thrive for current and future generations.

My commitment to Litchfield is genuine and enduring. I am proud to serve our community and will continue to be a strong, approachable and effective voice for all residents.

Key Areas/Interests:

1. Reserves
2. Social Infrastructure
3. Roads
4. Rates
5. Waste







Cr Daisy Crawford
North Ward

Litchfield has been home to my family for more than a decade. My husband Ricky and I chose to build our life in Howard Springs, where we are raising our two children, Matilda and Cooper. Living on our property has given us a deep appreciation for the unique lifestyle, strong community spirit and natural environment that make Litchfield such a special place to call home.

I am passionate about building a connected, resilient and thriving Litchfield. I believe good local government starts with listening, making transparent decisions and working alongside our community to deliver practical outcomes that reflect local priorities. Every decision we make should strengthen our community while preserving the lifestyle that makes Litchfield so unique.

My professional background spans leadership roles in the Australian Army, education, community development and project management, alongside directing our family business in Howard Springs. Through these experiences I have worked across governance, strategic planning, workforce development and stakeholder engagement, always focused on bringing people together to achieve meaningful outcomes.

Above all, I value honesty, integrity and genuine connection. I believe the best decisions are made by listening carefully, asking questions and working collaboratively with our community. Whether through Council, my professional work or community organisations, I am committed to leaving our community stronger than I found it and creating opportunities for future generations to thrive.

Outside of Council, you'll often find me at the Fred's Pass Markets with a Nutella crepe in one hand and one of my children in the other or down at one of our local swimming holes with the dogs! I'm a horse enthusiast, clay target shooter and occasional soccer player, so there's a good chance we'll bump into each other somewhere around our community. I always welcome a chat and look forward to hearing your ideas, concerns and aspirations for Litchfield.

Key Areas of Interest

Community engagement and strong local representation

Supporting responsible growth while protecting Litchfield's character

Strengthening opportunities for local businesses

Building resilient roads, parks and community infrastructure

Innovative and sustainable solutions for waste management

Creating connected, safe and inclusive communities



Cr Plaxy Purich
North Ward

I have lived in the rural area all my life and, as a child, witnessed the creation of Litchfield Council. I grew up with the traditions and values that define our community - roads, rubbish and recreational reserves - and a deep appreciation for the rural lifestyle. I attended St Mary's Primary School and Berrimah Primary School, once the only primary school in the rural area, before heading to boarding school. Experiencing Cyclone Tracy also taught me resilience and ingenuity, qualities rural communities know well.

I hold a degree in Environmental Science and have a strong passion for nature and the environment. Growing up in the rural area has given me a strong understanding of local issues, particularly the importance of planning and development that respects the landscape and character of the Litchfield Municipality. I also come from a family of politicians and engineers who instilled in me the importance of listening to the community and taking action.

Outside of Council, I am an avid gardener and passionate about Northern Territory native plants. Twenty years ago I established the Holtze Landcare Conservation Group, helping restore a former sand mine into a thriving natural area supporting a wide range of flora and fauna.

Family is very important to me. I have two children and am now a proud grandmother. I also support my 99-year-old mother on her property, helping care for animals and maintain her home and garden.

In my spare time I enjoy orienteering and rogaining, winning a bronze medal at the 2016 World Championship and being named the NT Women's Orienteer of the Year. I also enjoy tennis, the occasional Parkrun, walking my six Maremma dogs and exploring the Top End on overnight hikes.

Key Areas/Interests:

Protecting and restoring the natural environment

Promoting Northern Territory native plants and biodiversity

Supporting sustainable rural planning and development

Strengthening community land care and conservation efforts

Maintaining the rural lifestyle and values of Litchfield..



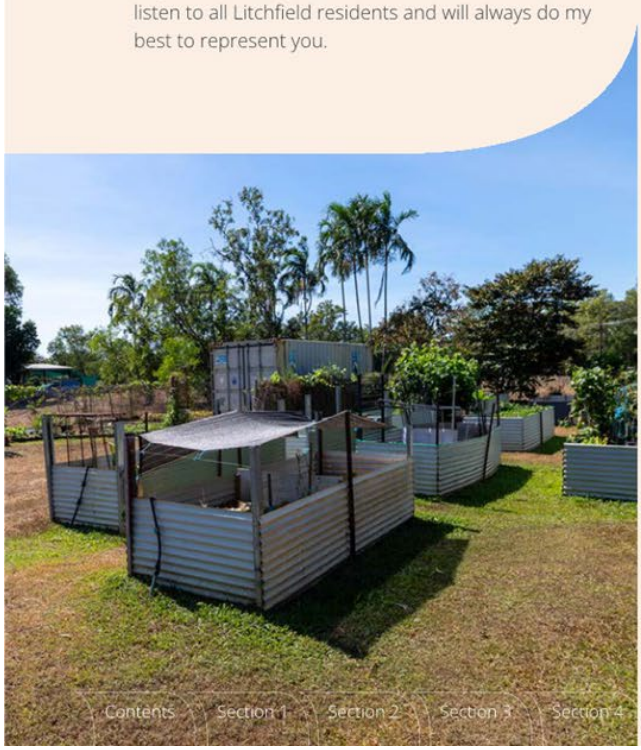
Cr Pauline Cass
Central Ward

I love the Territory, love living in the rural area, and I am a dedicated to serving you and the Litchfield community.

I have lived in the Litchfield Municipality since my teens and bought my rural block in 2001, so have deep roots here and a proven commitment to our rural community. I have raised my (now adult) kids here and was heavily involved in volunteering at their playgroups, schools, sporting and service clubs, and was the Humpty Doo Cub Scout Leader. Plus, I have spent decades serving our community by leading and sitting on many committees including Friends of Fogg Dam, Humpty Doo Volunteer Fire Brigade, Wildcare NT, Friends of Taminmin Library, and the Planning Commission's Humpty Doo Advisory Committee; earning several awards for my volunteer work, including Litchfield Citizen of the Year in 2019.

As a long-term rural resident, parent, and active member of many local groups, I have a wealth of practical local knowledge, abilities and networks. I have also studied social, economic and ecological sustainability, environmental and planning law, managing built and natural environments, and many other academic courses useful to my role of Councillor. I will use my education, skills and experience to make rural life better and safer for us all.

As your Litchfield Council Central Ward Councillor, I'll listen to all Litchfield residents and will always do my best to represent you.





Cr Kevin Harlan
Central Ward

I grew up on cattle stations in the Barkly, Gulf and Kimberly regions. I moved to Darwin in 1981 to complete my Plant Mechanic apprenticeship. I've lived in Humpty Doo since 2006, before that, Palmerston and Darwin. I've worked in mining and construction industry as a heavy-duty plant mechanic, managed a workshop in Antarctica and taught at both Charles Darwin University and Taminmin Collage. In 1998 I started a home-based business that now focuses on training, work health & safety, traffic management and vehicle inspections. As I am a keen motorsport fan and competitor, in 200 I joined the Technical Advisory Committee (TAC) as an inspector for modified vehicles.

in 2021, the voters in Cental Ward voted me in to represent them on Litchfield Council, and again I received their support in the 2025 local elections.

I have become known for asking awkward questions and doing my best to hold people accountable, even if it is uncomfortable for both them and me. I've always been open and expect the residents to hold me responsible for my decisions that I make as their Councillor.

I will always stand up for what's best for the community.

Key Areas/Interests:

Maintaining Council Accountability

Friendly, accessible and approachable

Community representative

Make a difference

Ensure wise use of rate payers funds

Community Involvement & Achievements

Freds Pass Rural Show

Junior Speedway sedans competitors

Finke Desert Race competitor

Local V8 Super Utes competitor

70th Rejex Rally Event

Humpty Dumpty Foundation

Mullets for Mental Health

Rural Christmas Lights display competition



Cr Emma Sharp
South Ward

I arrived in the Top End thirteen years ago for what was supposed to be a short-term visit. However, I fell in love with the people I met and places I visited and decided to stay on a bit longer. I'm happy to say I have no intention of leaving this place, with a young family and lifestyle embedded in the Litchfield rural community.

For the past five years I have dedicated much of my time to the role of South Ward Councillor, representing and advocating for the people of Litchfield. I have been particularly involved with community and development issues in the Municipality and strive to keep Litchfield the beautiful gem it is.

My career in IT and Health as a project manager has given me many skills to navigate government processes, and the structured thinking to deal with matters in a realistic, considered, and professional way.

My main focus for this tenure on Council is to continue as a voice between local government and the Litchfield community, to help promote, sustain, and enjoy the rural lifestyle.



Cr Kris Civitarese
South Ward

I've spent most of my life in the Territory and have lived in Berry Springs since 2021. I've served in the Army, helped run my family's small business, ran my own business, and currently work full-time at Power and Water. I hold trades in both telecommunications and electrical, and I know the value of rolling up your sleeves and getting things done.

I believe in community. I've volunteered my time with countless community organisations and events over the years. I'm an active member of the Berry Springs Volunteer Bushfire Brigade, I volunteer with the Friends of the Territory Wildlife Park, and I serve on the committee of the Palmerston and Rural RSL Sub Branch.

I value being accessible and present to the community, and believe in openness, transparency, and genuine community consultation. I'm not afraid to speak up and I don't shy away from the hard conversations.
The rural area is my home, it's where I live, where I volunteer, and where I want to keep making a difference.



Council Meeting Attendance

A total of 14 Council meetings were held during the 2025-2026 financial year, comprising 12 Ordinary Council Meetings and 2 Special Council Meetings.

Elected members meeting attendance is shown in the table below:

	Elected Member	Attendance	
		In person	Electronic
July 2025 – Aug 2025	Mayor Doug Barden	2	-
	Councillor Rachael Wright	1	-
	Councillor Mathew Salter	-	2
	Councillor Mark Sidey	2	-
	Councillor Kevin Harlan	2	-
	Councillor Emma Sharp	2	-
	Councillor Kris Civitarese	2	-
Sept 2025 – June 2026	Mayor Rachael Wright	9	1
	Councillor Daisy Crawford	11	2
	Councillor Plaxy Purich*	4	3
	Councillor Pauline Cass	9	3
	Councillor Kevin Harlan	10	1
	Councillor Emma Sharp	8	4
	Councillor Kris Civitarese	9	2

** Councillor Plaxy Purich was appointed to the North Ward vacancy in December 2025.*



Councillor Allowances - Previous and Current Terms

	Councillor	Base Allowance $	Extra Meeting Allowance EM05 Policy $	Professional development allowance 3020.330.664 $
MR D S BARDEN	Myr Barden	20,994.65	-	-
MS P CASS	Cr Pauline	18,966.65	6,300.00	-
MR K M CIVITARESE	Cr Kris Civitarese	26,555.81	8,200.00	1,980.48
MRS D B CRAWFORD	Cr Daisy	18,966.65	10,600.00	5,108.50
MR K R HARLAN	Cr Harlan*	23,271.42	5,900.00	2,588.81
MISS P Q F PURICH	Cr Plaxy	11,661.92	1,800.00	-
MR M I G SALTER	Cr Salter	4,485.35	-	-
MRS E SHARP	Cr Sharp*	32,568.25	5,000.00	-
MR M SIDEY	Cr Sidey	7,545.46	4,100.00	-
MS R A WRIGHT	Cr Wright	93,198.63	-	664.63

** Denotes councillors who served on both previous and current Council terms.*



OUR PEOPLE

Litchfield Council is led by the Chief Executive Officer and supported by an Executive Leadership Team comprising of the Executive Director Infrastructure and Operations, Director Governance and Community, and Director Corporate Services. Together, they provide strategic leadership and oversee the delivery of Council's services, programs and infrastructure. Council's organisational structure provides for 63.62 full-time equivalent (FTE) positions.





Stephen Hoyne
Chief Executive Officer
FTE 2
Advocacy
Inter government relations
Stakeholder engagement



Rebecca Taylor
Director Corporate and Community
FTE 14.67

Governance
Regulatory Services
Library Services
Community Development
Communication and Engagement



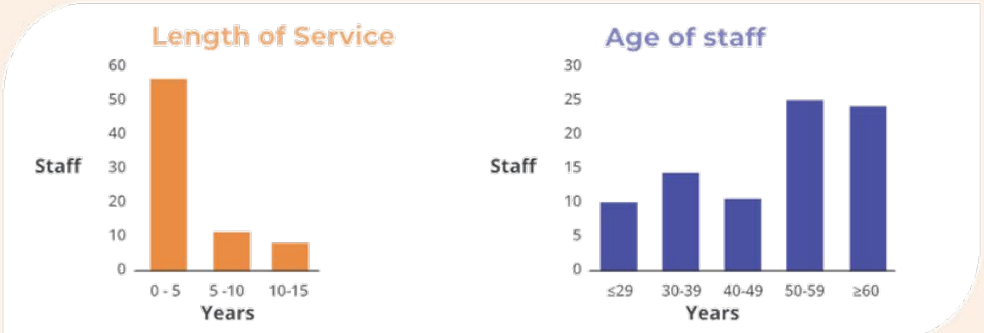
Ankit Pansal
Director Corporate Services
FTE 10

Information Technology
Human Resources
Finance
Customer Service



Geoff Thomas
Executive Director Infrastructure and Operations
FTE 36.95

Mobile Workforce
Thorak Cemetery
Waste Management
Planning and Development
Roads and Infrastructure
Asset Management



OUR YEAR

STAFF CELEBRATIONS OF NATIONAL SIGNIFICANCE

Litchfield Council staff recognise and support a number of worthy causes throughout the year. These occasions provide a chance to raise awareness, celebrate achievements and bring employees together.

White Ribbon Day

White Ribbon Day raises awareness of domestic and family violence and promotes a community where everyone feels safe, respected and supported.

Council held a White Ribbon Day breakfast for employees, creating a space for conversation and reflection on the role we can all play in preventing violence against women. The day reinforced the importance of respectful relationships, speaking up against unacceptable behaviour and looking out for those around us.



International Women's Day

International Women's Day celebrates the social, economic, cultural and political achievements of women and recognises the contribution women make in workplaces and communities.

On 6 March 2026, employees celebrated the women across our organisation and the wider Litchfield community. Purple was encouraged for the day, with staff enjoying cupcakes together for morning tea and reflecting on the importance of an inclusive and equal workplace.



Harmony Week

Celebrations for Harmony Week brought colour, culture and language into the workplace, recognising Australia's cultural diversity and the message that everyone belongs.

Employees dressed in orange and shared lunch together, while several staff also joined the Library team for a special Harmony Day Story Time. Stories were read to children in different languages, providing a great way to share language and culture with some of the youngest members of our community.



Do It For Dolly Day

Blue was the colour of the day at Council for Do It For Dolly Day, raising awareness of bullying and promoting kindness, compassion and speaking up against bullying.

Employees learned more about Dolly's story through a video from the Dolly's Dream Foundation and shared morning tea together. Meat tray raffles were also held, raising $370 for Dolly's Dream.

The activities reinforced the simple but powerful message to be kind, speak up and look out for one another.



OUR COMMUNITY

Creating opportunities for people to connect, celebrate and thrive through events, programs and community initiatives.



Community Grants

The 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)

A total of $74,385 was awarded through the Community Grant Scheme, with the program fully funded by money raised from recycling bottles, cans and batteries collected at Council's Waste Transfer Stations.



Youth Development Grants

Under the delegation of the Chief Executive Officer, **42 Youth Development Grants were awarded** to support young people in pursuing developmental opportunities across sports, recreation and enrichment programs including travel interstate and internationally to represent their local clubs, the Northern Territory, and Australia.



Community Initiative Grants

A total of three Community Initiative Grants were awarded to support community ideas and to get grassroots projects running that directly benefit the Lichfield community. These include a **Litchfield History Group *Then & Now Project*** as well as support of the **Litchfield Horse & Pony Club's *Adult Camp Program*** and **Humpty Doo NTFRS's *Annual Santa Run***.





Annual Community Grant Recipients

Recipient	Purpose	Amount
Virginia Bees Creek Volunteer Fire Brigade	Community engagement kit upgrade	$2,794
Berry Springs Recreation Reserve Inc	Additional outdoor seating	$5,000
St Johns Ambulance Australia	Shading for volunteers at events	$4,721
The Gathering Inc	Youth Suicide Outreach Program	$4,515
Litchfield Football Club	Community playing field remediation- topdressing & levelling	$5,000
Uniting Church in Australia	Carpark renovation	$5,000
Swampdogs Rugby Union Club NT Inc	Clubhouse storage upgrade – shelving and cupboards installation	$5,000
Veterans Australia	Emerse Water Based Wellness - 12 weeks course for veterans	$3,312
Fulfilling Dreams Inc	FIBA 3X3 'Ballin' in the Top End, pathway to Paralympics	$5,000
Darwin & Rural Poultry Club	Resources for Poultry Exhibition	$3,666
Level Up Gaming	After School VR Beat Saber Challenge	$5,000
Scouts NT	Humpty Doo Scout Hall kitchen upgrade	$5,000
Top End Gun Club	Undercover area club upgrade	$4,757



AUSTRALIA DAY

Around 400 residents, families and visitors joined Council's 2026 Australia Day celebrations at Freds Pass Reserve. Despite a wet start to the morning, people turned out rain or shine to enjoy the activities, recognise local achievements and welcome Litchfield's newest Australian citizens.

The Australia Day Fun Run once again kicked off the morning, attracting enthusiastic runners, families and casual walkers. The community barbecue was another popular part of the event, bringing residents together while also raising funds for the selected charity.

Celebrating the many cultures that make up Litchfield was also part of the day. Traditional bush medicine activities and a bush oven cook-up provided an opportunity to share Aboriginal culture and knowledge. During the citizenship ceremony, Council welcomed 38 new Australian citizens representing 14 countries, joined by family, friends and members of the community.

Australia Day also recognises the people who contribute to Litchfield through their everyday actions.









Student Citizen Awards

were presented to three young people who demonstrated kindness, leadership and a positive contribution within their schools and wider communities:

Tully Moore – Berry Springs Primary School

Maddi Brown – Humpty Doo Primary School

Oliver Lowe – Tipperary Station School





Citizen of the Year – Garry Fischer

Garry Fischer was recognised as Litchfield's 2026 Citizen of the Year for his longstanding contribution to the Berry Springs and wider rural community. For nearly two decades, Garry has volunteered with the Berry Springs Volunteer Bushfire Brigade, giving his time and skills to an organisation that plays an essential role in protecting the local area.

His dedication and years of service reflect the valuable contribution volunteers make across Litchfield and the important role they play in supporting our rural communities.



Young Citizen of the Year – Jack Logan

At 24 years of age, Jack Logan was named Litchfield's 2026 Young Citizen of the Year for his volunteer contribution through St John Ambulance NT. Jack has completed hundreds of volunteer hours supporting community events while developing his first aid and emergency response skills, recently achieving his Advanced Responder accreditation.

His willingness to volunteer, learn and use his skills to help others provides a great example of young people making a difference in the community.



Community Event of the Year – Virginia Bees Creek Volunteer Fire Brigade Santa Run and Children's Christmas Party

The Virginia Bees Creek Volunteer Fire Brigade Santa Run and Children's Christmas Party received the Community Event of the Year award, recognising a much-loved local tradition delivered entirely by volunteers.

The free annual event brings local families together to celebrate Christmas and highlights the broader role volunteer brigades play within their communities. Its success reflects the time and effort given by volunteers to create an enjoyable event for local families each year.

This year's nominations highlighted the many volunteers, quiet achievers and community members making a difference across Litchfield. While only a small number receive an award each year, the nominations provide an opportunity to recognise the contribution being made throughout our rural community.



AUSTRALIAN CITIZENSHIP CEREMONIES

Council hosted five Australian Citizenship Ceremonies, held alongside occasions including Australia Day, Harmony Day, Refugee Week and Citizenship Day.

Across the five ceremonies, 84 new Australian citizens from 22 countries were welcomed to Litchfield. Each ceremony is an important milestone for our newest citizens and celebrates the different cultures, traditions and experiences of the people who choose to call Litchfield home.











CHILDREN AND YOUTH PROGRAMS

Living rurally can mean travelling further to access activities that are readily available in urban areas. Council works with local organisations, facilitators and funding partners to bring a range of free and accessible activities closer to children, young people and families across Litchfield.

Youth Week

Youth Week 2026 delivered 21 free activities across Howard Springs, Humpty Doo, Berry Springs, Coolalinga and Livingstone, attracting 216 young people aged 8–17.

Activities ranged from yoga, clay art and block printing to first aid, fire safety, basketball, tennis, pickleball, AFL, gaming, karaoke and a Nerf battle. Delivering activities across the municipality gave young people the chance to try something new, develop skills and spend time with their peers closer to home.

School Holiday Programs

With support from the Office of Youth Affairs, free school holiday programs were delivered in different parts of the municipality throughout the year.

Activities were held at Humpty Doo Village Green during the September/October holidays, Livingstone Recreation Reserve in January and Berry Springs Recreation Reserve during the June/July holidays. Rotating the program between locations helps make organised activities more accessible to young people living across the rural area.

Children's week

Children's Week brought children, parents and carers together for activities supported by Smile-A-Mile and local businesses. The event gave families a chance to spend time together, meet others and enjoy activities in a welcoming environment.

Programs at the Litchfield Community Library also provide regular activities for babies, children and families throughout the year. Together with school holiday activities and Youth Week, these programs provide different ways for children and young people to participate as they grow up in Litchfield.



ADULT PROGRAMS

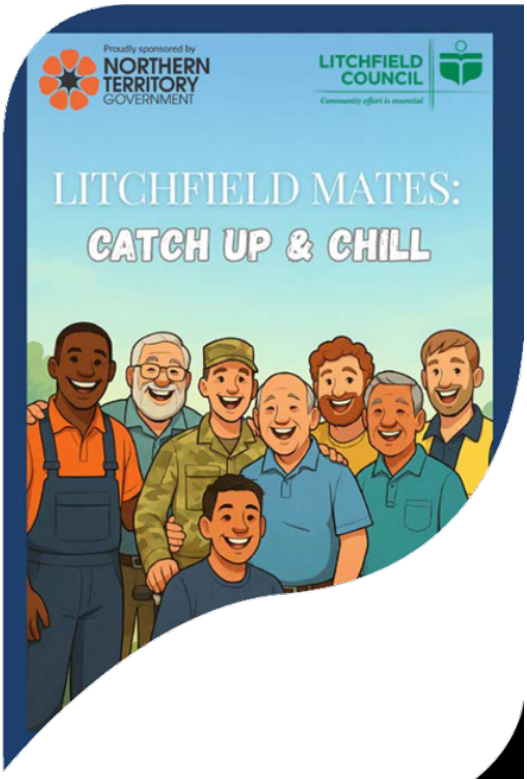
Litchfield Mates Catch Up & Chill Men's Wellbeing Program

The Litchfield Mates Catch Up & Chill pilot program provided local opportunities for men to get together through free, informal activities across the municipality.

Supported by a $10,000 NT Department of Health Men's Suicide Prevention Grant, the program ran from December 2025 to May 2026 and reached more than 210 men. Activities included Christmas dinners, leathercraft, 3D printing, yoga, aqua therapy, barra feeding, bowls, bike rides and community barbecues.

Rather than focusing activities directly around mental health, the program encouraged participation through shared interests and relaxed social settings. Working with local groups and activity providers also introduced participants to new hobbies, organisations and places within the Litchfield community.

As Council's first program of its kind, Catch Up & Chill provided useful insight into ways of engaging and supporting men in a rural setting. Participants returned to activities, stayed to socialise and expressed interest in future events, providing positive feedback on having free and locally based activities available.



ART EXHIBITION

The ninth Annual Community Art Exhibition was held at the Humpty Doo Village Green Hall from 21 to 27 March 2026. This year's theme, Wild, invited artists to explore the beauty, energy and character of the natural world through their work.

Despite the impacts of Cyclone Narelle, more than 150 people attended opening night and approximately 260 visitors came through the exhibition during the week. A total of 57 local artists registered and contributed 90 works, showcasing a diverse range of creativity and talent from across Litchfield.

The program also included all-ages activities, with an Intuitive Painting workshop with Holly Andrews and a Wild Workshop with Janie Andrews giving visitors a chance to get involved and explore the exhibition theme themselves.

The exhibition was supported by Darwin Community Arts, local artists and sponsors including Bendigo Coolalinga Community Bank, JERcivil, Dheran Young, Andrew MacKay, Marion Scrymgour and Gerard Maley.



Eleven award winners received prizes for their entries:

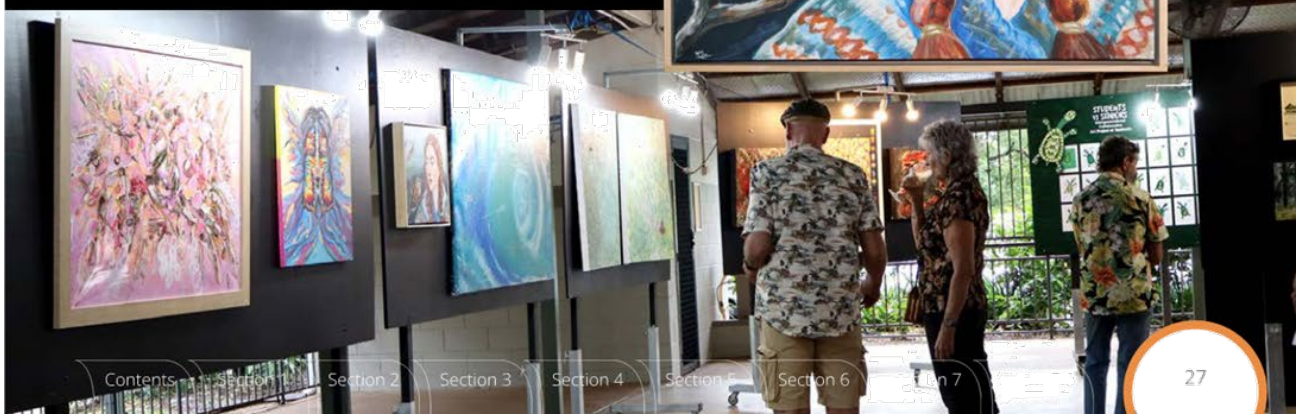
First Nations Award *Sponsored by Dheran Young*	**Susan Piening** *Darwin Clowns*
Sculptural Award *Sponsored by Marion Scrymgour*	**Felicity Martin** *Bunyip*
Youth Award *Sponsored by Bendigo Community Bank*	**Taminmin Special Education Unit** *Into the Wild*
Kids Award *Sponsored by Bendigo Community Bank*	**Darcy Martin-Cameron** *Crazy Rainbows*
Emerging Artist (18–25 yrs) *Sponsored by Bendigo Community Bank*	**Ruby Allen-Bell** *Red Tailed Black Cockatoo*
Visual Arts Award *Sponsored by JERcivil*	**Alison Worsnop** *Cochlospermum (kapok) flower visitors*
Visual Arts Award *Sponsored by Andrew MacKay*	**Stephen Dalton** *Discombobulate*
Community Choice Award *Sponsored by Litchfield Council*	**Brooke Caines** *Beauty of Silence*
Textile Award *Sponsored by Andrew MacKay*	**Patricia Creswick** *Coverlet*
Photography Award *Sponsored by Gerard Maley*	**Taminmin Special Education Unit** *Into the Wild*
Glass Award *Sponsored by Bendigo Community Bank*	**Joan Miller** *Amethyst Gecko*












SECTION 3:
OUR PLACE
Maintaining and enhancing the infrastructure, facilities and essential services that support our growing municipality.
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RECREATION RESERVES

Litchfield's recreation reserves are an important part of community life, providing places for sport, recreation, events, markets, playgroups and informal gatherings across the municipality.

Their success relies on the contribution of Council, volunteer management and advisory committees, user groups, sporting clubs and community members. Alongside the many activities held during the year, upgrades, repairs and improvements were undertaken to keep these facilities safe, functional and accessible.

Berry Springs Recreation Reserve

There was plenty happening at Berry Springs Recreation Reserve, from regular sport and markets through to some of the community's larger events.

Territory Day brought residents together for an evening of festivities and fireworks, while the Mango Festival returned in October and attracted approximately 1,500 people. Berry Springs Community Market also maintained its regular monthly market at the reserve.

NT Cricket made use of the grounds each Saturday during the Dry Season, alongside Playgroup, local yoga participants and other community users.

Work also commenced on a draft Masterplan to help guide the future of the reserve.



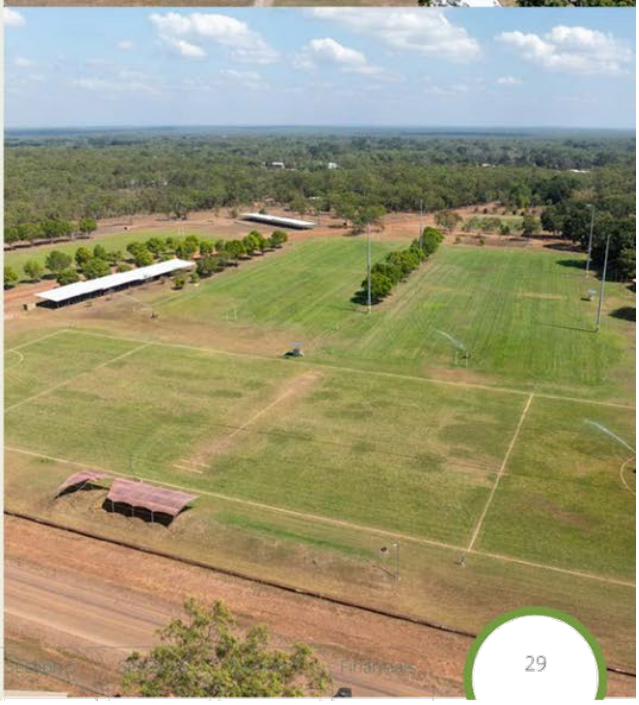
Freds Pass Sports and Recreation Reserve

As the NT's largest multi-use sporting and recreational facility, Freds Pass Sports and Recreation Reserve supports a broad range of sporting clubs, user groups and major events.

Regular training and competition bring players, families and spectators to the grounds throughout the year, while the Saturday markets and Wednesday Rural Eats provide another reason for people to visit the reserve outside of organised sport.

A major milestone was the finalisation of a new 10-year lease between Council and the Freds Pass Sport and Recreation Management Board, providing a framework for the ongoing management of this significant community facility.

The day-to-day operation of a reserve of this scale relies on the contribution of the Management Board, sporting clubs, volunteers, users and Council.



Humpty Doo Village Green

Arts, recreation, remembrance and regular community activity all form part of life at the Humpty Doo Village Green.

More than 350 people participated in ANZAC Day commemorations, while school holiday programs gave local children and young people the chance to explore art and creativity. Some of their work was later featured in the Litchfield Art Exhibition.

Throughout a typical week, the precinct hosts a broad mix of groups and activities. The Cuppa provides a Wednesday morning creative space for rural women, the Fibre Guild of Humpty Doo meets weekly in the hall, Rural Potters gather on Sundays and local artists use the cottage as a communal creative space. Nic's Yoga runs three classes each week and Humpty Doo Scouts also regularly use the precinct.

Other events ranged from circus workshops and the Litchfield Garden Party to the NT Native Plants annual plant sale, reflecting the variety of ways the Village Green is used by the community.

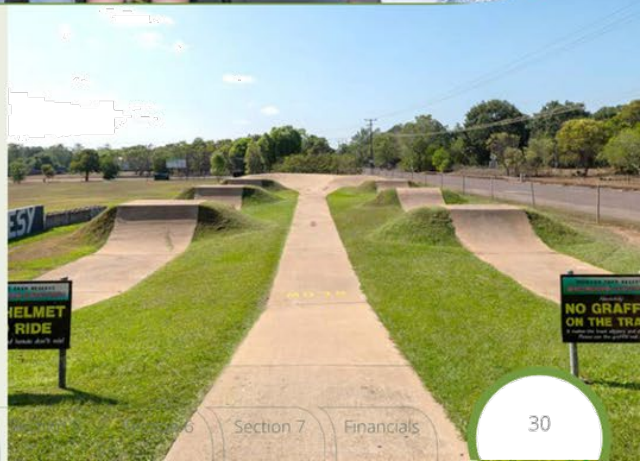




Howard Park Recreation Reserve

Howard Park Recreation Reserve remains one of Litchfield's busiest community facilities, supporting sport, recreation, classes, community bookings and casual use throughout the year.

Its halls, oval and wider grounds are regularly used by local groups and residents, providing an accessible place for organised activities as well as informal recreation.



Knuckey Lagoon Recreation Reserve

Surrounded by bushland, Knuckey Lagoon Recreation Reserve offers a quieter setting, combining a community hall and recreation spaces with the natural character of the area.

The reserve is supported by a dedicated volunteer advisory committee that represents local users and assists with its ongoing care. The committee's contribution helps retain the relaxed character of the reserve while supporting its use by families and community groups.





Livingstone Recreation Reserve

It was a big year at Livingstone Recreation Reserve, with new sport and major community events adding to an already active, community-run facility.

The Litchfield Rural Show found a permanent home at Livingstone, with attendance exceeding expectations and demonstrating the reserve's ability to host significant community events.

The formation of the Livingstone Jets Rugby League Club was another welcome addition, with approximately 60 players registering and beginning training on the reserve oval.

Away from the sporting field, Dry Season open mic nights provided regular Friday evening entertainment, the children's Christmas party attracted more than 200 people and attendance at the seniors Christmas celebration also increased.

Much of the activity at Livingstone is driven by its volunteer committee, members and local groups, continuing a strong history of community involvement in the reserve.





McMinns Lagoon Recreation Reserve

McMinns Lagoon Recreation Reserve brings together environmental conservation, recreation and community use in a distinctive wetland setting.

Seasonal flooding and displays of water lilies and birdlife make the reserve popular for photography, while the grounds are also used for weddings, community events and environmental education.

Two fish releases were undertaken with NT Fisheries, while a Blue Tree was established in partnership with a local family as a memorial tribute and as part of the Blue Tree Project, promoting awareness and conversations around mental health and suicide prevention.

The McMinns Lagoon Reserve Association and its volunteers have a longstanding role in caring for the reserve and protecting its natural environment.

The completion and publication of the McMinns Lagoon Reserve Management Plan was an important milestone, providing a framework for the future care and management of this valued natural and community asset.





Mira Square Recreation Reserve

Mira Square continues to provide Southport residents with an important local place to meet, gather and participate in community activities. The bi-monthly Southport Community Markets remains a highlight, offering a relaxed and friendly atmosphere for residents, visitors and stallholders while helping build connections within the growing community.

The ongoing contribution of the Southport Progress Association and its volunteers remains central to the reserve's success, with community members playing an active role in keeping Mira Square welcoming and well-used. During the year, Council installed fencing around Mira Square, supporting the practical needs of the reserve and helping maintain the facilities on which local activities rely.

While smaller in scale than some of Litchfield's other recreation reserves, Mira Square continues to demonstrate the value of community-managed spaces, where volunteer effort, regular activities and practical Council support combine to create a valued gathering place for the Southport community.



REGULATORY SERVICES

Regulatory Services promotes community safety and responsible pet ownership across the municipality. In accordance with the Litchfield Council (Dog Management) By-Laws 2017, Council Rangers respond to dog-related matters, provide education on responsible pet ownership, and enforce the By-Laws where required. Rangers also investigate reports of abandoned vehicles on Council-managed roads and land in accordance with the Northern Territory Traffic Regulations 1999.

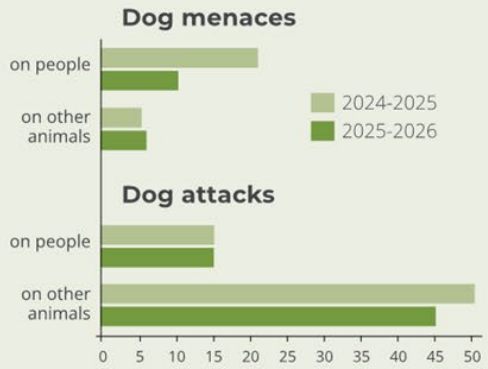
Highlights and achievements

Community Engagement	Regulatory Services team delivered in two Community Dog Behaviour Engagement sessions at the Litchfield Community Library, attended three local Market stalls (Freds Pass x 2 and Berry Springs x 1) and the Litchfield Rural Show.
Skill Development	All Rangers have maintained their first aid, firearms and tranquilliser certifications. All have completed a minimum qualification of Certificate IV in Government Investigations.
Educational Outreach	12 dog awareness sessions were conducted at primary schools, reaching 241 students. These sessions focused on managing dog behaviour and responding to aggressive dogs.

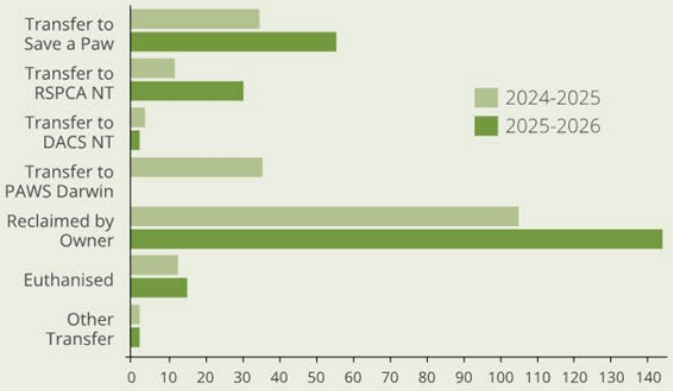


STATISTICS

Dog Attacks/Menaces



Impounds



479 Dog at large, Pickup & Lost Dog reports (276, 127, 76 respectively)

15 Nuisance/Barking reports

195 Infringements issued for dog related offences

22 Animal Trap hire requests

4,032 Dogs are registered

3.035 (75.59%) of registered dogs are desexed

124 (72.09%) desexing vouchers redeemed

78 Abandoned vehicle reports





LITCHFIELD COMMUNITY LIBRARY

The Litchfield Community Library experienced a significant year of growth and change, with the relocation from Taminmin College to the new library at Coolalinga Central. Opening in August 2025, the new location has provided greater access to library services, programs and facilities, while creating a welcoming space for learning, connection and community participation.

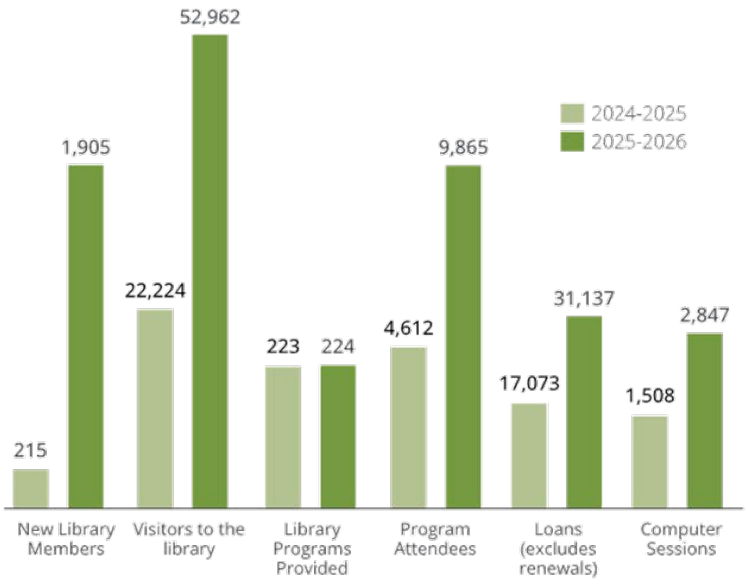
Throughout the year, the library continued to deliver a diverse range of programs and activities for all ages. Major events included National Simultaneous Storytime, Christmas Storytime, author talks and book launches, along with special themed Storytime events. The library also partnered with COTA and NBN to deliver the first Rural Seniors Expo, connecting older residents with services, information and support within the local community.

The new library has provided opportunities to expand services and facilities, including additional public computers and study stations, free Wi-Fi for visitors using their own devices, free use of the community meeting room, quiet reading areas and improved access to the Litchfield History Collection. Regular pop-up outreach stands have also created and facilitated opportunities for government and community services to connect with residents across the rural area.

The library collection was significantly expanded and refreshed during the year to support the larger facility and increased collection space. Following the move from Taminmin College, approximately 30% of the previous collection remained with the College, including school-owned items and some mixed-ownership junior and youth series. This resulted in significant investment in new collection items, particularly Junior Fiction.

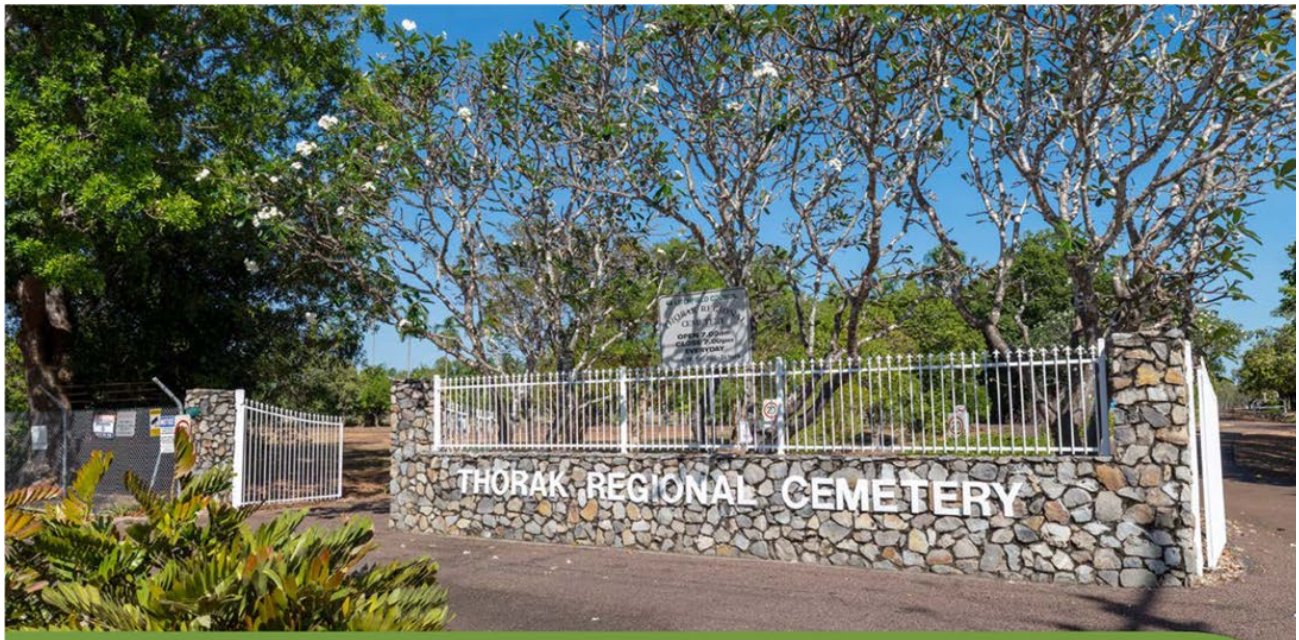
As a result, 76.9% of the library collection has been published within the last five years. This compares favourably with the Standards and Guidelines for Australian Public Libraries (2021), which sets a minimum benchmark of 40% of collection items purchased within the last five years for libraries serving communities of Litchfield's size. In accordance with the Standard, electronic / online resources and local history collection items are excluded from this measure.

The much-loved 'Ludawei the Turtle' stained glass artwork was also relocated to the new premises, retaining an important connection with the library's history.





**Noted relocation of public library from Taminmin College to Coolalinga Central open August 2025*



THORAK REGIONAL CEMETERY & CREMATORIUM

Set among more than 26 hectares of peaceful natural bushland, Thorak Regional Cemetery is the only active cemetery serving the greater Darwin area. Since opening in 1988, it has provided families with a tranquil and respectful place to remember and celebrate the live of their loved ones. Approximately 10 hectares are currently in use, featuring landscaped open spaces, green lawns, gardens and shade areas.

Thorak welcomes people from all cultural, religious and non-religious backgrounds, with dedicated areas for the Orthodox, Bahi, and Jewish faiths. Families can choose from a range of meaningful memorial options, including plaques, headstones, monuments, memorial trees and memorial rocks. The Garden of Angels provides a special place of remembrance for children, while the Garden of Remembrance honours those who have served in the defence forces.

Thorak also has an onsite crematorium and can offer a no fuss, environmentally friendly and affordable cremation package, and provides several peaceful options for the interment of placement of ashes, including memorial gardens, a granite columbarium, two niche walls and designated scattering gardens. The caring Thorak team is available to support families in choosing a burial. Interment or memorial option that feels right for them.





Highlights and Achievements

Installed 2 new concrete beams (1 each) allowing for 30 new single plots in the Muslim Section and 59 in the Orthodox sections.

Replaced hopper bin on the Thorak Cremator.

Upgraded the Chapel solar panel fuses to full capacity, enabling solar buyback potential with estimated savings of $1200 annually

Managed cleanup following Cyclone Fina – Thorak Cemetery received around 250mm of rainfall over the weekend of the 22 to 23 November 2025. Resulting in fallen trees, branches and debris throughout the site. Staff completed the initial clean-up, while arboriculture contractors were subsequently engaged to remove larger and damaged trees. Recovered logs were creatively reused as barriers and seating, and other material was converted into wood chips for garden beds.

Built a purpose build shed for Plant and Machinery to house all plant and equipment and to provide space for mechanical workshop activities, including covered large veranda space to protect landscaping materials dry during the wet season.

New pop-up sprinklers and controller have been installed and completed at the Chapel garden, as part of the new irrigation 2025-2026 Municipal program.

Upgraded Potable water filtration with the installation of a 3000 litre polytank and new pumps, achieving zero positive heterotrophic colony count in January water tests, indicating safe water quality.

Finalised and distributed Service Providers Handbook to Funeral providers, outlining guidelines and procedures in compliance with the Burial & Cremations Act 2022

A full audit/cross check has now been completed on over 8000 plots on the Chronicle Cemetery Mapping system to confirm that the correct mapping of photos, spelling and dates had been captured correctly and updated as required.

Received a new 6-seater commuter vehicle for patrons, offering chauffeured tours around the cemetery for view gardens and assisting with plot selection for At-Need or Pre-Purchase burial options. It has been well received by all families.

Caring for Our Community – In numbers

Service provided	Total
Cremations	292
Burials	159
Chapel hires	105
Marquee hires	107
Memorial permits issued	136

Of the 292 Cremations 31 were provided as cremation packages.

Of the 136 issued permits, Thorak staff installed 28

INFRASTRUCTURE

Overview

Council delivered a range of infrastructure works across the municipality, including road renewals and maintenance, drainage and stormwater improvements, upgrades to community facilities and reserves, and major capital projects supported by Council and external grant funding.

Recovery works following Tropical Cyclone Fina and severe wet season events were also undertaken, including emergency repairs and restoration works to maintain safe and reliable access for residents.

Recreational infrastructure projects formed another part of the year's works, improving facilities and accessibility while supporting the long-term management of Council's assets.

Road Network Improvements

Council completed a comprehensive program of road construction, rehabilitation and maintenance works to improve road safety, extend pavement life and enhance access across the municipality.

Pavement Upgrades

Major upgrade works were undertaken on Keleson Road, transforming the entire gravel road into a sealed pavement. The project included pavement reconstruction, drainage improvements and driveway upgrades works are ongoing to accommodate the new drainage infrastructure.

Pavement rehabilitation works were also completed on Kentish Road, Horne Road and Trippe Road, addressing structural deficiencies and surface deterioration to improve ride quality, road safety and long-term performance.

Significant pavement restoration works were undertaken on Whitewood Road, a section historically affected by pavement failures. The project included pavement reconstruction, drainage improvements and the extension of the shared pathway. Significant drainage upgrades are ongoing to improve drainage in the area and reduce ongoing maintenance requirements. Whitewood Road now provides a continuous formal footpath from Howard Springs Road to Hicks Road.





Gravel Road Improvements

Council completed gravel re-sheeting along the full length of Sandy Road and sections of Parkin Road, improving road quality, durability and extending the service life of the unsealed road network.

The first round of the annual grading program was completed across the municipality's gravel road network, incorporating pavement maintenance, drainage improvements, driveway repairs and targeted re-sheeting based on road condition, safety risks and wet season impacts.

Road Reseal Program

Council undertakes a road reseal program annually to extend the life of the sealed road network and improve pavement performance. Due to the extended and extensive wet season this year, the reseal program was delayed. Preliminary works will be completed during August with reseal works completed by the end of September. Associated line marking works will also be completed in September following the resealing works.

Shoulder Improvements

Shoulder widening works were completed along Meade Road, improving road safety, traffic operations and roadside recovery areas for motorists.

Road Safety Improvements

Council continued to invest in initiatives aimed at improving road safety throughout the municipality.

Line marking and signage upgrades were completed at the intersection of Anglesey Road and Pioneer Drive in response to a history of vehicle crashes. Improvements included wider line markings using paint with enhanced reflective glass beads, and additional raised pavement markers to improve visibility during nighttime and wet weather conditions. Design for streetlighting for this intersection is underway with installation of street lights anticipated later in 2026.

A new electronic speed feedback sign was installed on Smyth Road within the school zone near the local shopping precinct and pedestrian crossing. The sign is designed to improve driver awareness and encourage reduced vehicle speeds in this high pedestrian activity area.

Street lighting upgrades were also completed at the following key intersections:

- Rogers Road / Girraween Road
- Whitewood Road / Hicks Road
- Whitewood Road / Westall Road

These upgrades improve visibility and safety for motorists travelling through the municipality during evening and nighttime hours.

Drainage and Stormwater Infrastructure

Council continued improving the performance and resilience of its drainage network.

Drainage improvement works on Mander Road enhanced stormwater flow, reduced erosion and improved the road's resilience during future wet seasons.

Council also commenced inspections of the underground stormwater drainage network in Howard Springs using CCTV cameras. The inspections are identifying blockages, structural defects, sediment accumulation and renewal priorities to support future maintenance and asset management planning.

Emergency and Recovery Works

Following Tropical Cyclone Fina and significant wet season rainfall, Council undertook numerous emergency repair and recovery projects to restore safe access across the municipality.

Emergency repairs on Notta Road restored safe vehicle access following extensive pavement deterioration.

Repair works at the Stockwell Road / Walker Road culvert restored drainage functionality and improved access reliability.

Emergency stabilisation works commenced on Swan Court following pavement subsidence. Investigations identified unsuitable buried material beneath sections of the road, including timber and organic material, which had deteriorated over time and contributed to pavement failure.

Tropical Cyclone Fina Recovery

Council continued delivering recovery works across several key locations affected by Cyclone Fina.

Leonino Road

Significant restoration works were completed between Chibnall Road and the Stuart Highway, including road re-sheeting, drainage reconstruction and rock armouring to stabilise drainage channels and reduce future erosion.

Repairs at Karen Kelly Crossing included restoration of damaged road pavement, drainage channels, erosion protection, guardrail strengthening and replacement of damaged road signage.

Parkin Road South

Recovery works progressed well, with most pavement restoration now complete. Driveway crossings were cement stabilised to improve long term performance, while drainage improvements near residential properties enhanced stormwater management and reduced erosion risks.



Council Facilities

Council continued investing in the renewal and improvement of its operational facilities.

The kitchen within the Council Chambers underwent a complete refurbishment, providing a modern, functional and safer workspace for staff and visitors.

Construction also commenced on a replacement wastewater treatment system servicing the Council offices. Due to the early commencement of the 2025 wet season, commissioning of the new system has been deferred until the 2026–2027 financial year.

Upgrade works at the Council Dog Pound were completed, including construction of a new roof and concrete slab. These improvements provide increased shade, improved drainage, better pest control and enhanced animal welfare outcomes.

Community Facilities and Recreation

Council continued upgrading community facilities and recreational assets throughout the municipality.

Freds Pass Reserve

Works were completed on the Victor Bore, significantly improving irrigation reliability and water storage capacity.

A new wastewater treatment system and absorption trench network were also installed at the Litchfield Soccer Club, increasing wastewater treatment capacity and improving long term system reliability.

Berry Springs Community Hall

Roof maintenance painting was completed following the identification of additional maintenance requirements during the previous year's repainting program.

Two compliant accessible parking bays and a connecting accessible pathway were also constructed, significantly improving accessibility for all visitors.

Knuckey Lagoon Reserve

Council delivered a new adventure playground featuring a 25-metre flying fox and adventure climbing equipment, providing an exciting new recreational destination for local families.

Accessible parking and compliant pathways were also installed to improve access throughout the reserve.

Howard Park BMX Track

Major upgrade works included replacing deteriorated rubber surfacing with durable turf, upgrading the irrigation system, replacing the shade sail and completing new line marking. These works improve rider safety while reducing long term maintenance requirements.

Freds Pass $10 Million Grant Program

Significant progress was made on the Freds Pass Regional Recreation Reserve redevelopment.

The AFL lighting project was completed, delivering six new lighting towers capable of supporting evening competition and televised events.

Construction commenced on the Rugby Union and Soccer lighting projects and is expected to be completed during the first half of the 2026–27 financial year.

Design and early construction activities also progressed on the new netball courts and player amenities, with onsite works commencing late in the financial year. Completion is anticipated during the second quarter of the 2026–27 financial year.



Minor Civil Works

Council continued delivering responsive infrastructure improvements through its Minor Civil Works Panel Contract.

Works included driveway maintenance, drainage clearing, culvert repairs and other small scale civil construction projects that improve accessibility, drainage performance and road safety across the municipality.

PLANNING AND DEVELOPMENT

The financial year has been very busy for the Planning and Development team. The team supports planning and development applications from conception through to asset and infrastructure handover to Litchfield Council.

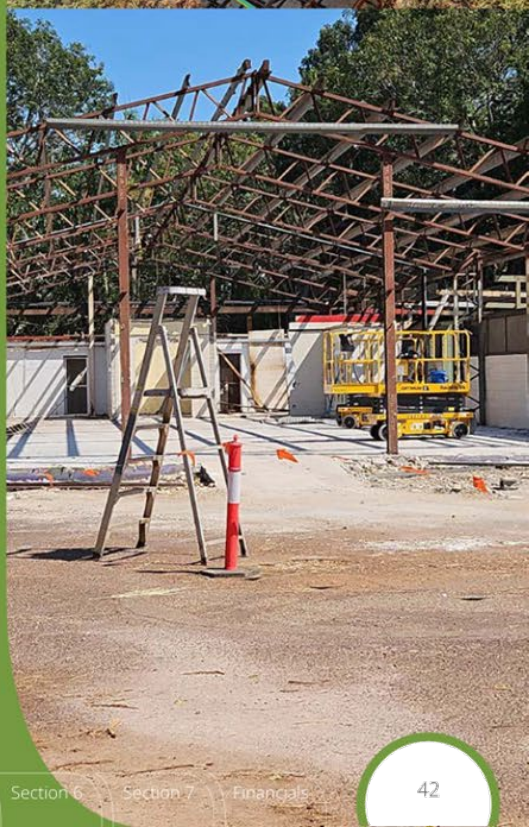
The team provides comments on development applications and strategic planning matters, as well as stormwater approvals for building certification and works permits for activities within Council road reserves. Council also provides advice on Special Event Liquor Licences, liquor licensing proposals, fireworks applications, oversize vehicle permits and Crown Land Licences.

Highlights and achievements

Over the past 12 months, the team processed 689 recorded responses across a range of planning, development and regulatory matters:

Matter	Responses
Works Permits	268
Stormwater approvals, including access	135
Planning queries – general	110
Planning submissions – statutory	73
Clearance applications	45
Crown Land enquiries	21
Special Event Liquor Licences	29
Planning Scheme Amendments – not concurrent	5
Strategic responses	3
Total	**689**





Strategic planning and policy

Council responded to multiple Planning Scheme Amendments. A key outcome was the Streamlining Low Risk Development amendment, approved by the Minister in April 2026 as a FastTrack Taskforce initiative.

In the 'Have Your Say' forum, Council opposed infill development in the Litchfield area due to impacts on core infrastructure.

On the Lloyd Creek Rural Village Activity Centre, Council did not support the initial proposal, seeking further information on road network planning, stormwater capacity and mitigation, and community impacts. The activity centre plan was approved by the Minister in January 2026. Officers are now working with the developer on trunk infrastructure requirements before zoning and subdivision applications are lodged.







Major development projects

The Holtze Land Development (Asche) is well underway. The first two stages are complete, delivering 65 new lots and two entry parks of the planned 560 lot subdivision. The suburb name Asche honours Dr Leila Valerie Asche. New residents are expected from late 2026.

Other major developments (over 10 lots) include Humpty Doo Industrial Park, Holtze Industrial Park and yet to be approved Livingstone Industrial Park; 940 Stuart Highway, Cyrus Park (Stage 2), Blackmore Estate (Stage 2) and Girraween Lagoon residential subdivisions.

Referrals, assessments and local infrastructure

Council provided limited comments on the Wak Wak Solar NTEPA referral, focused on roads, stormwater and local amenity.

Council did not support the current form of a Retirement Living application in Humpty Doo; the matter remains pending with the Development Consent Authority.

Officers worked with DLI on upgrades to the Humpty Doo Primary School Kiss and Go (works scheduled for late 2026) and on-going design for the Arnhem Highway Duplication.

Two road closures progressed: Kundook Place (Northern section) for the Good Shepherd Lutheran College expansion and Thorngate Road (Northern section) for Defence activities.

Guidelines and technical engagement

Officers regularly attend technical working groups on projects and the NT Subdivision and Development Guidelines. The team finalised the Litchfield Council Development Guidelines, updated to align with the NTSDG.

All in all it has been a busy year for the team and there is no reprieve on the horizon with a number of developments still in the pipeline.

MOBILE WORK FORCE



The Mobile Workforce Team (MWF) provide essential services across the 3,100 km² of the Litchfield Municipality ensuring the maintenance of Council's land, road reserves and easements. The team completed their seasonal rounds of slashing, mowing and spraying operations in late June. The wet season was well above average in volume and duration, challenging the crew with some adverse conditions and we responded by adapting our regular routine. Many grassed areas required a third and even a fourth cut, particularly in drains and easements where access was delayed by boggy ground conditions.

Roadside rubbish cleanup saw a significant increase this year, especially due to illegal dumping. The team also manages roadside signage and guidepost replacements and repairs during the dry season months when slashing, mowing and spraying operations reduce.

Slashing

The past slashing season (October 25 to June 26) saw the MWF complete a minimum of two rounds on all allocated Council road verges with most needing extra touch-ups due to the ideal growing conditions. All Council Reserve firebreaks that were accessible were sprayed for weeds and slashed in compliance with our management practices and NT Fire regulations.

	2025-2026	Change from last year
Total Actual Hrs	2,290	-118 Hrs

Roadside Verge Mowing

The mowing crew completed their two scheduled rounds of verge mowing well within the seasonal window of time and returned for an extra cut in many areas that were inaccessible in previous rounds. A good positive outcome was achieved by our experienced mower operators with minimal incidents and all operational targets met.

	2025-2026	Change from last year
Total Actual Hrs	2,023	+937 Hrs

Weed Spraying

The MWF weed spraying crew utilised 2 Ute mounted and 2 Buggy mounted spray units to achieve improved outcomes with the never-ending battle against noxious weeds. Targeted weeds include Gamba grass, Mission grasses, Hyptus, Snake Weed, Olive Hymenachne, Grader grass and Belly Ache bush. Road furniture was sprayed twice and many weed infestations targeted in Council's drains, Reserves and easement areas. A local spraying contractor was also engaged to help target some larger infestations of Gamba Grass.

	2025-2026	Change from last year
Total Actual Hrs	1,359	-19
Total Diluted Chemical Mix Used	335,275 L	+8005 L
Contractor's Total Chemical Mix Used	3,800 L	

Litter Collection

Roadside litter and illegal dumping collection is ongoing, and this past year saw significant increases in incidents and volume as well as the retrieval of green waste debris in the wake of Ex Cyclone Fina.

	2025-2026	Change from last year
Total Collection Hrs	753	+628 Hrs
80 L Bags of Litter	1,364	+158 Bags
Tyres	268	+129 Tyres
Mattresses	8	+1 Mattress
Tipper loads of general waste	18 x 5 tonne	
Tipper loads green waste	21 x 5 Tonne	
Ute Loads of general waste	6	

Roadside Signs and Guidepost Replacements and Repairs

Most of the sign replacement and repair works is undertaken in the Dry Season when staff and resources are not under demand by the continuous grass cutting and spraying operations required during the wet.

Total Hrs	748
Total Repairs or Replacements	
Warning Signs	199
Regulatory Signs	132
Street Name Sign	90
Traffic Counter Installs	28
Guidepost Replacements	462
Guidepost Repairs	682
Guidepost Reflector Replacements	124











WASTE



Council delivered waste services across the Howard Springs, Humpty Doo and Berry Springs Waste Transfer Stations, alongside infrastructure improvements, resource recovery activities and environmental works.



Achievements & Highlights

Waste Voucher Program	The Waste Voucher Program continued to assist residents with the cost of disposing of waste. A total of 7,647 properties were issued $150 waste vouchers, with approximately 1,112 residents using the program and more than $76,000 in vouchers redeemed.
Green Waste Mulching Program	Two major mulching programs were completed across Council's Waste Transfer Stations, processing accumulated green waste into mulch for community use and reducing the amount of material requiring disposal.
Scrap Metal Recovery and Baling	Scrap metal processing was undertaken across the Waste Transfer Stations, with steel consolidated and baled onsite to assist with transport, stockpile management and recycling.
Humpty Doo Compactor Upgrade	The compactor upgrade at the Humpty Doo Waste Transfer Station was completed, improving the handling of general waste before transport to landfill.
Asbestos Remediation Project	Work progressed on the asbestos remediation and containment cell project at the Howard Springs Waste Transfer Station, supporting the long-term management of the site.
Cyclone Fina Response and Recovery	Waste Transfer Station operations supported the community following Cyclone Fina, managing increased waste volumes and cyclone-generated green waste while essential services remained available.
Improved Site Security	New CCTV cameras were installed at the Howard Springs Waste Transfer Station to improve site monitoring and security.
New Forklift	A new forklift was purchased for the Humpty Doo Waste Transfer Station to support the safe and efficient handling of recyclable materials and other resources onsite.
Community Grants Program	Recycling and resource recovery activities at Council's Waste Transfer Stations raised $88,311.65 for the Community Grants Program, providing funds back into the Litchfield community.


SECTION 4:
OUR COMMITMENT
FICTION
Working with our community and partners to advocate for the future of Litchfield and strengthen community engagement.
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STRATEGIC ADVOCACY FOCUS

Council advocated to the Northern Territory and Australian Governments on issues important to the Litchfield community, supporting local infrastructure, services and the rural lifestyle.

During the year, Council focused its advocacy on the following projects:320 Arnhem Highway – Litchfield Library, Community and Business Hub

The future development of the Litchfield Community and Business Hub at 320 Arnhem Highway remains a key advocacy priority for Council, with funding opportunities being explored to support the project.

During the year, the Litchfield Community Library was successfully relocated to Coolalinga Central, providing a more accessible location for the community while the long-term vision for the 320 Arnhem Highway site is progressed.

Priority Project Roads

The strategic sealing of unsealed roads and advocacy for road safety improvements remain important to the future of the municipality's road network. Keleson Road was sealed during 2025–2026, providing an improved level of service for road users and residents.

Council will pursue grant funding and partnerships with other levels of government to support further road sealing and road safety projects across the municipality.

Priority Project Bike/Shared Paths

Council is working to improve connectivity across the municipality through the development of safe and accessible shared path infrastructure.

An extension to the shared path network along Whitewood Road was delivered, improving connectivity for pedestrians and cyclists. Associated drainage works will be progressed as part of the project close-out.

This extension contributes to the broader shared path network, connecting residential areas, community facilities and key destinations. Council will work with the Department of Logistics and Infrastructure to identify future shared path projects across Litchfield.

Priority Project Children's Playground in Coolalinga

Providing accessible open space and recreational opportunities for children in Coolalinga remains a priority for Council.

Progress towards identifying or acquiring land for a purpose-built playground was limited, with opportunities constrained by the availability of suitable land and development considerations in the area.

The provision of suitable open space and recreational facilities in Coolalinga will remain part of Council's broader planning for community infrastructure and future development.



ENGAGING OUR COMMUNITY



Community engagement provides residents, businesses and stakeholders with opportunities to have their say on matters affecting the municipality. Feedback received helps inform Council's plans, policies, projects and services and provides valuable insight into the priorities of the Litchfield community.

Council undertook a range of engagement activities, seeking feedback and encouraging participation in key initiatives.

Project	Purpose	Community Participation
Draft Municipal Plan 2026-2027 Consultation & Long Term Financial Plan 2026-2036	Seek community feedback on Council's priorities, proposed actions and long-term financial planning.	31 submissions
Annual Community Survey 2026	Gather feedback on the services, facilities and priorities that matter to the community.	224 submissions
Meade Road Realignment & Blackmore River Access Consultation	Seek community input on the proposed road realignment.	30 submissions
Proposed Road Seal Levy Feedback	Obtain community feedback on proposed Road Seal Levy.	2 submissions
Proposed Dog Restriction Area – Asche Feedback	Seek feedback on the proposed dog restriction area.	9 submissions

COMMUNITY SURVEY

2026 Community Survey

The Annual Community Survey provides valuable insight into the views and satisfaction levels of Litchfield residents in relation to Council services, communications and local amenities. It also helps build a clearer picture of the community's priorities and evolving needs, supporting Council to identify areas for improvement and inform future planning.

The 2026 Community Survey attracted 224 responses, with results compared against survey data from the previous five years.

Key findings included:

- Maintenance of local roads continued to be the highest priority for respondents, followed by waste transfer stations and weed management on Council land.
- 58% of respondents had lived in the Litchfield region for more than 15 years, demonstrating a strong long-term connection to the municipality.
- 80% of respondents reported using a recreation reserve at least once during the year.
- Community pride increased, with more respondents indicating they were very proud to live in the Litchfield region.
- Email was identified as the preferred method for receiving Council information, with 68% of respondents interested in receiving a community newsletter.

Results showed an improvement in how the community viewed Council's contribution to making Litchfield the best place to live in the Top End.

The table below shows the percentage of respondents who rated Council services and facilities as very good, good or adequate in 2026.

Services or Facility	2022	2023	2024	2025	2026	Variance in satisfaction
Thorak Regional Cemetery	97%	75%	98%	70%	96%	+26%
Community Library	90%	78%	94%	62%	94%	+32%
Recreation Reserves	87%	73%	89%	69%	93%	+24%
Waste Transfer Stations	88%	93%	85%	70%	87%	+17%
Road drainage maintenance	84%	82%	77%	65%	72%	+47%
Animal Management	71%	70%	73%	61%	86%	+25%
Maintenance of local roads	71%	83%	73%	62%	71%	+9%
Roadside maintenance	83%	78%	72%	67%	76%	+9%
Waste recycling opportunities	79%	75%	72%	64%	79%	+15%
Weed management on Council land	61%	59%	58%	58%	71%	+13%

Council's overall performance

Rating	2022	2023	2024	2025	2026	Variance
Very good, good or adequate	82%	80%	76%	64%	76%	+12%


SECTION 5:
OUR RESPONSIBILITIES
Demonstrating accountability through strong governance, legislative compliance and transparent decision-making.
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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 2019 and Local Government (General) Regulations 2021, and Australian Accounting Standards.

The RMAC comprises of the following members:

- Greg Arnott – Chairperson
- Shane Smith – Committee Member
- Cr Kevin Harlan – Committee Member
- Cr Kris Civitarese – Committee Member
- Cr Plaxy Purich – Committee Member

The RMAC met four times during the financial year. Matters considered by the RMAC, in accordance with the agreed work plan, included:

- The 2024–2025 Annual Report and Financial Statements.
- Review of management responses to audit findings.
- Implementation and review of Council's Risk Register, including monitoring progress on risk treatment actions.
- Monitoring the implementation of actions arising from previous internal audits.

FREEDOM OF INFORMATION

Litchfield Council is a public sector organisation for the purposes of the Northern Territory Information Act.

In the 2025-2026 financial year, Council responded to the following freedom of information (FOI) requests:

FOI requests open as of 1 July 2025	0
Applications to access personal information	0
Applications to access government information	2
Accepted applications withdrawn	0
Unaccepted applications	0
Accepted applications finalised	2
Applications for internal reviews	0
Applications still open as of 30 June 2026	0

INFORMATION AND RECORDS MANAGEMENT

Council maintains its information and records in accordance with the requirements of the Local Government Act 2019, the Local Government (General) Regulations 2021 and the Information Act 2002.




SECTION 6:
OUR
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2025-2026 KEY PERFORMACE INDICATORS

Community Development

Key Outputs	Measures	Target	Status
PEOPLE			
Council partnership and support grants	Number of partnerships supported	8	●
Servicing community needs at Reserve	Funding provided to community Reserves	Funding Agreements Established and signed	●
Annual Community Grants Program Initiatives	Number of community events and programs supports	>8	●
Australia Day Event	Community participation	Maintain attendance levels	●
Annual Art Exhibition	Level of community participation	>60 entries	●

LEGEND

- ● Achieved
- ● In Progress
- ● Not Achieved

Finance and Customer Service

Key Outputs	Measures	Target	Status
PEOPLE			
Front counter customer experience	Customer rating (very good, good, poor, very poor)	Good	🟢
PROSPERITY			
Long Term Rating Strategy	Own-source revenue ratio increased, to lower Council's dependency on government grants and other funding sources	>60%	🟢
PERFORMANCE			
Monthly and annual financial reporting, including annual audit and forecasting	Unqualified audit	Complete	🟢
	Asset sustainability ratio	30%	🟢
	Renewal Gap Not funded	<$1 million*	🔴
	Current ratio (Liquidity)	>1	🟢
	Debt Service Ratio	>1	🟢
Investments	Compliance with policy and statutory requirements, reported monthly	>60%	🟢
Rates and accounts receivable collection	Rates and accounts receivable collection	<18%	🟢

* Council fell short of the required renewal funding to meet asset renewal demand.

Governance

Key Outputs	Measures	Target	Status
PERFORMANCE			
Policy Framework	Council policies reviewed before due date	>90%*	🔴
Risk Management and Audit Committee	Number of Risk Management and Audit Committee meetings held	4 per year	🟢
Records Management	Number of refresher courses conducted	>1	🟢

Human Resources

Key Outputs	Measures	Target	Status
PERFORMANCE			
Employee Wellbeing	Regular employee benefits and inclusion activities	1 per quarter	🟢
An engaged and productive workforce	Staff turnover rate	<7.5% per quarter (<30% yearly)	🟢
Number of workplace safety incidents	Number of notifiable incidents	0**	🔴

Information Services

Key Outputs	Measures	Target	Status
PERFORMANCE			
Information and Communications Tehcnology (ICT) managed service contract management	Percentage of Service Desk requests closed against open request during a period	90%	🟢
Corporate Enterprise Solution (CES) software	CES updated with the latest version (patch) available nationally	No more than 1 patch behind	🟢
ICT Security Audit actions	Annual actions completed	100%	🟢
Geographical Information Systems (GIS)	Age of GIS imagery of populated areas	<1 year	🟢
	Age of NTG downloaded date	<1 week	🟢

* The 90% target was not achieved, with 11 Council policies overdue for review at the end of 2025–26.
** One notifiable workplace safety incident was recorded during 2025–26.

Infrastructure

Key Outputs	Measures	Target	Status
PROGRESS			
Renewable energy initiatives	Review options for renewable energy initiatives for council	Completed	●
PROSPERITY			
CRM Management	Aim to resolve all complaints, providing reasons for the outcome, within 10 business days.	Completed	●
Capital Works Program and Maintenance Program	Maintain a minimum local content in tenders	15%	●
PLACES			
Road Maintenance Program	Gravel Roads Graded	Twice per Year*	●
Streetlights	Percentage of operational streetlights within the municipality	>80%	●
PERFORMANCE			
Streetlights	Time taken to address reported faults	<4 days	●
Capital Works Program	Program works completed on time	>75% planned works committed	●
Road Maintenance Program	Respond to customer requests. Contact the customer and provide an outcome within 10 business days.	>90%	●

* Council did not complete the planned two rounds of gravel-road grading. The extended wet season, poor weather and restricted access delayed the program. One grading round was completed, along with gravel resheeting and repairs to roads damaged during the wet season. Available resources were directed to the roads with the greatest safety and maintenance needs.

Library

Key Outputs	Measures	Target	Status
PEOPLE			
Visitors to the library	Weekly door count	>400	●
Promotion of service	Followers of the Library Facebook page	>1,150	●
Lifelong learning/engagement	New members joined the 'Funky Chickens' Children's reading club each year	>60pa or >15 Qrtly	●
PROGRESS			
Library Collection	Number of annual loans	>14,000 pa or 3,500 QRTLY	●
Program delivery	Attendees at programs provided by the Library	>200 pm or >600QTR attendees or 45 QRT > 180 activities pa	●
Library Events	Events Delivered	>3 per year	●
PERFORMANCE			
Funding agreement	Development of new Library Agreement	100%	●

Mobile Work Force

Key Outputs	Measures	Target	Status
PEOPLE			
Improve Community Satisfaction in Roadside Maintenance (Mowing, Slashing, Road Signs)	Community Survey Satisfaction Survey	>60%	
PROGRESS			
Implement Interactive System on our website and facebook pages	Monthly updates during the MWF Roadside managment program Schedule	Increased Ongoing Updates	
PROSPERITY			
Support local businesses through procurement processes (eg. Consumables, oil, herbicides, and service technicians)	Purchase orders and credit card purchases issued to local Suppliers	>60%	
PLACES			
Roadside maintenance	Vegetation slashed/mowed and sprayed on Council roads and verges	Minimum Twice Per Year	
Bushfire management	Council Land firebreak maintenance sprayed and slashed in compliance with Council Fire Management Plan	Completed	
Signage and guidepost Maintenance	Replacement complete within recommended timeframes	>90%	
PERFORMANCE			
Customer Request Responses	Respond to customer requests. Contact the customer and provide an outcome within 10 Business days.	>90%	

Office of Chief Executive

Key Outputs	Measures	Target	Status
PEOPLE			
Community Engagement	Community Engagement Strategy and Action Plan 2022-2025 implementation	Year four Complete	
Social Media Management	Maintain interaction on Council's Facebook page - page followers	4,500	
PROSPERITY			
Advocacy submissions to government	Arrange and attend quarterly meetings with relevant ministers on advocacy projects	Completed	
Advocacy Strategy	Current year actions	Completed	
PERFORMANCE			
Elected Members training and development	Min 1 per quarter	2	
Annual Survey	Overall satisfaction	Completed	
Grant application	Grants received by Council acquitterd within agreed timeframes	Completed	
Media monitoring and management	Media response time	Completed	
Annual Budget, Annual Report, Municipal Plan	Compliance with management, statutory and regulatory budgeting and reporting	100%	

Planning and Development

Key Outputs	Measures	Target	Status
PEOPLE			
Provide information to the Community about the NT Planning & Development space	Minimum 1 Social Media Post per quarter (4 per year)	4 per year	●
PROGRESS			
Submissions to the Northern Territory Government (Development Assessment Services)	Comments submited on planning applications within required timeframe	>90%	●
PLACES			
Submissions to the Northern Territory Government on 'Have Your Say' proposals	Letters of comment submitted within the required timeframe	>90%	●
PERFORMANCE			
Approval of Plans and Permits	Work Permits issued within five days	>90%	●

Regulatory Services

Key Outputs	Measures	Target	Status
PEOPLE			
Responsible dog ownership and community safety	Number of registered dogs de-sexed	>70%	
	Number of registered dogs increased	>10%	
Responsible Dog Awareness and Education	Animal Management in Litchfield - Flyer direct to residents	1 flyer	
	Dog Awareness Program delivered at schools	6+ visits	
	Promotional and community engagement events, targeting improved awareness, increase registration, general pet owner education	4+ events	
Regulatory Services Investigations	Short-term investigations completed within 30 working days	>60%	
	Long-term investigations completed within 60 working days	>60%	
	Abandoned vehicle investigations completed within 60 working days	>90%	
	Customer requests actioned in less than two working days	>90%	

Thorak Cemetery

Key Outputs	Measures	Target	Status
PEOPLE			
Efficient maintenance of grounds and open spaces, including improved mowing,planting, weeding, and irrigation regimes	Service level rating from annual community survey	>60%	🟢
PROGRESS			
Revise Cemetery business plan and master plan	Completion and adopted	Complete*	🔴
PROSPERITY			
Ensure Water Extraction Licence is kept within limits by managing water use efficiency	Maintain within allocated water allowance extraction license while maintaining green spaces	Complete	🟢
PLACES			
Maintain operation maintenance regimes including cremator maintenance, test and tag, generator maintenance, fleet and plant servicing, and registration	Completion as per schedules and agreements in place	Complete	🟢
PERFORMANCE			
Maintain Social Media Communications to ensure council's presence in the market and sustain cremation revenue at a minimum of 30%	Maintain social media involvement in the community, monitor engagement levels, and track cremation service revenue to ensure it remains at or above 30%	>30%**	🔴

* Business Plan review has not yet been undertaken this financial year. This will be scheduled in a future quarter subject to resource availability and strategic priorities.

** Facebook activity was not undertaken; however, Thorak Cemetery services continued to be promoted through Google listings, Yellow Pages, the Council website and information pamphlets.

Waste

Key Outputs	Measures	Target	Status
PEOPLE			
Community Benefit Fund Income	Income raised through recycling activities including cash for containers	$40,000	🟢
PROGRESS			
Recycled materials	Green waste processed for resale	Once per year	🟢
Maximise diversion from landfill	Residential waste tonnage transferred to Shoal Bay	<7,300 tonnes	🟢
	Commercial waste tonnage transferred to Shoal Bay	<500 tonnes	🟢
	Quantity of cash for containers collected and recycled	>30 tonnes	🟢
	Electronics collected for TechCollect	>50 tonnes*	🔴
	Tyres, batteries and oil collected for recycling	Once Per Year	🟢
	Scrap metal processed collected and recycled	Once Per Year	🟢
PROSPERITY			
Develop Waste Strategy	Completion of strategy document, including stakeholder consultation and council approval	Complete**	🔴
PERFORMANCE			
Maximise diversion from landfill	Amount of total waste diverted from Landfill	>30%	🟢
	Amount of total waste that is dry recyclables i.e cardboard and plastic	>14%	🟢

* 37.7 tonnes of e-waste was collected and sent for recycling during the year.
** Development of the new Waste Strategy will commence following the release of Council's new Strategic Plan to ensure alignment with Council's strategic direction.


SECTION 7:
OUR INVESTMENTS
Managing the community's resources responsibly to ensure long-term financial sustainability and value for money.
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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 2026 is $2.77 million, which includes depreciation which is a non-cash expenditure. Once depreciation is added back, the Council's operating position improves to $10.15 million surplus. Further details of the Council's financial performance for the 2025-2026 financial year are available in the Audited Financial Statements on pages XXX to XXX.

The following table presents the Council's income and expenditure statement for 30 June 2026, as per the prescribed format required by Regulation 12 of the Local Government (General) Regulations 2021. The Council's actual performance for 30 June 2026 is compared to both the original budget and the amended budget following budget reviews.



Table 1.1 Income and Expenditure Statement

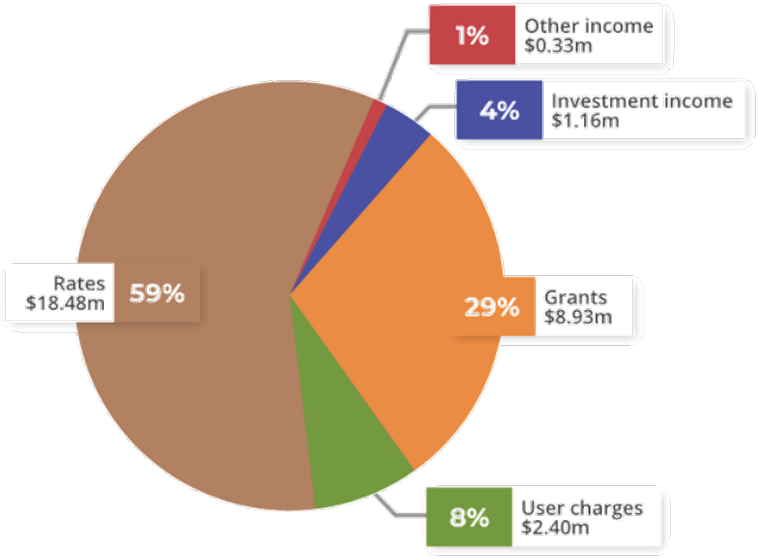
	Financial Year Original Budget $	Financial Year Final Budget $	Actual Performance $	Variation Between Final Budget and Actuals $
OPERATING INCOME				
Rates	15,748,438	18,436,438	18,484,847	48,409
Charges	175,000	175,000	201,102	26,102
Fees and Charges	1,970,442	2,110,488	2,202,711	92,223
Operating Grants and Subsidies	3,954,872	3,971,958	8,932,129	4,960,171
Interest / Investment Income	1,220,000	1,257,759	1,163,674	(94,085)
Commercial and Other Income	140,000	140,000	330,613	190,613
TOTAL OPERATING INCOME	**23,208,752**	**26,091,643**	**31,315,076**	**5,223,433**
OPERATING EXPENDITURE				
Employee Expenses	7,871,218	7,699,749	8,681,007	981,258
Materials and Contracts	9,908,417	11,030,129	11,147,544	117,415
Elected Member Allowances	361,484	361,484	315,003	(46,481)
Elected Member Expenses	53,106	291,643	272,731	(18,912)
Council Committee & LA Allowances *	10,000	10,000	6,206	(3,794)
Council Committee & LA Expenses **	0	0	0	0
Depreciation, Amortisation and Impairment	11,851,000	11,851,000	12,916,025	1,065,025
Interest Expenses	0	0	0	0
Other Expenses	2,040,137	2,264,897	743,924	(1,520,973)
TOTAL OPERATING EXPENDITURE	**32,095,362**	**33,508,902**	**34,082,440**	**573,538**
OPERATING SURPLUS / (DEFICIT)	**(8,886,610)**	**(7,417,259)**	**(2,767,364)**	**4,649,895**
Add Other Income				
Capital Income*	1,893,492	1,893,492	1,774,022	(119,470)
Physical Resources Received Free of Charge**	0	0	127,821	127,821
Net Gain (Loss) on Disposal or Revaluation of Assets	0	0	(1,698,117)	(1,698,117)
NET SURPLUS / (DEFICIT)	**(6,993,118)**	**(5,523,767)**	**(2,563,638)**	**2,960,129**
Remove* NON-CASH ITEMS				
Less Non-Cash Income	0	0	(127,821)	(127,821)
Add Back Non-Cash Expenses	11,851,000	11,851,000	12,916,025	1,065,025
TOTAL NON-CASH ITEMS	**11,851,000**	**11,851,000**	**12,788,204**	**937,204**
***Less* ADDITIONAL OUTFLOWS**				
Capital Expenditure	6,017,492	25,259,705	9,413,786	(15,845,919)
Borrowing Repayments (Principal Only)	0	0	0	0
Transfer to Reserves	2,964,390	4,433,741	3,620,627	(813,114)
Other Outflows	0	0	0	0
TOTAL ADDITIONAL OUTFLOWS	**(8,981,882)**	**(29,693,446)**	**(13,034,413)**	**16,659,033**
***Add* ADDITIONAL OUTFLOWS**				
Prior Year Carry Forward Tied Funding	-	-	-	-
Other Inflow of Funds	3,011,970	4,481,321	2,108,219	(2,373,103)
Transfers from Reserves	1,112,030	18,884,892	701,628	(18,183,264)
TOTAL ADDITIONAL INFLOWS	4,124,000	23,366,213	2,809,847	(20,556,366)
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

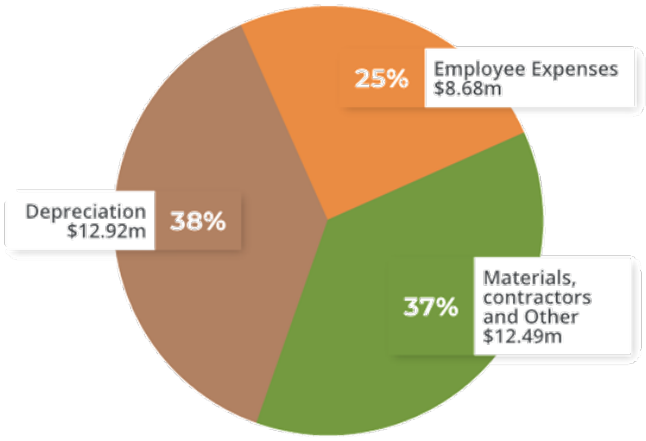
Council's operating income for 30 June 2026 is $31.32 million and the largest contribution was from rates and waste charges totalling $18.48 million.

In comparison to budget, Council's operating income is $5.22 million more than budget and this is largely due to more grants received in FY2026.

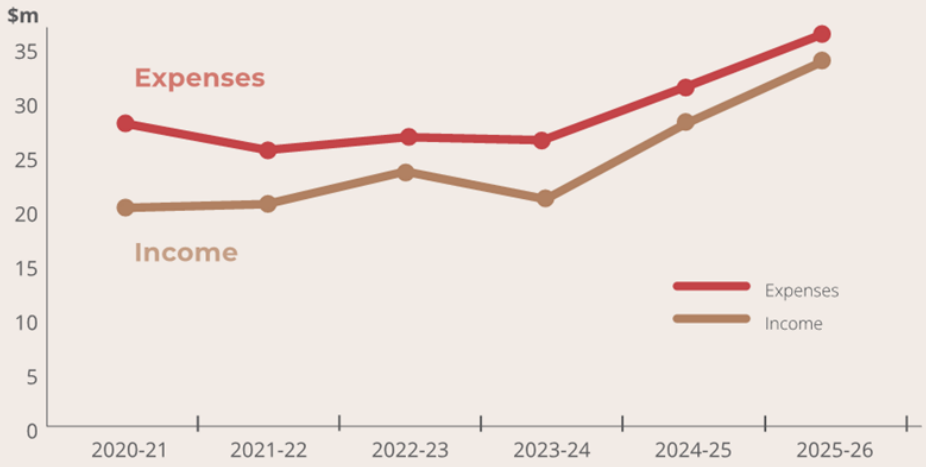


OPERATING EXPENDITURE

Council's operating expenditure for 30 June 2026 is at $34.08m. Overall, Council's expenditure excluding non-cash expenditure depreciation was maintained well within the budget and resulted in cost savings.



How does this compare to previous years?



CAPITAL INCOME

Capital income for 30 June 2026 is $1.77million and includes external grant funding with specific performance obligations as per the Australian Accounting Standards.

The Council received $1.33 million in grants specifically for new or upgraded assets in the 2025-26 financial year and carried forward unspent capital grants totalling $1.26 million. In accordance with the Australian Accounting Standards, grants that met specific performance obligations totalling $1.77 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.

Simplified statement of financial position

	2025/26 $
What we own - cash	33,511,915
What we own - unpaid rates and other receivables	3,587,334
What we own – assets	502,179,509
Total assets	**539,278,758**
What we owe to our suppliers	5,298,809
What we owe to our staff	1,663,852
Total liabilities	**6,962,661**
Net community worth	**532,316,097**

CAPITAL EXPENDITURE

After accounting for the capital projects carried over from the 2025-2026 to the 2026-2027 financial year, the Council invested $9.41 million in upgrades and renewal of assets as of 30 June 2026.

Roads and other infrastructure **$5.58m**

Buildings and community assets **$3.57m**

Fleet **$0.26m**



FINANCIAL SUSTAINABILITY INDICATORS

	2025-26	2024-25	2023-24	2022-23
Asset Sustainability Ratio	**61.07%**	71.77%	27.09%	16.49%

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	**15.18%**	18.63%	15.63%	18.7%

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	**65.67%**	66.75%	74.56%	65.6%

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 less depended on grants. A ratio of 40% to 60% is considered as a base level, between 60% to 90% is considered intermediate level and more than 90% is considered advanced level. Council's Own Source Operating Revenue Coverage ratio falls in the intermediate level and meets Councils Municipal Plan KPI of greater than 60%.

Current ratio (Liquidity ratio)	**5.33**	4.89	4.84	4.27

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).

Debt service ratio	**0**	0	0	0

Indicates Council's ability to repay loans. Council has no loans.

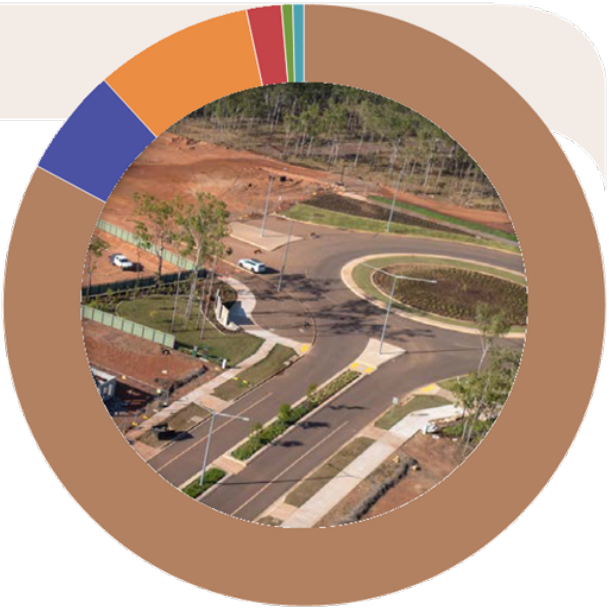
Benchmark is less than 1.0

Council has no debt and therefore fully meets the Municipal Plan Target of less than 1.

ASSETS

Litchfield Council revalued land and building assets in the 2025-2026 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 $497 million, with the majority totalling $411 million related to roads and related infrastructure.

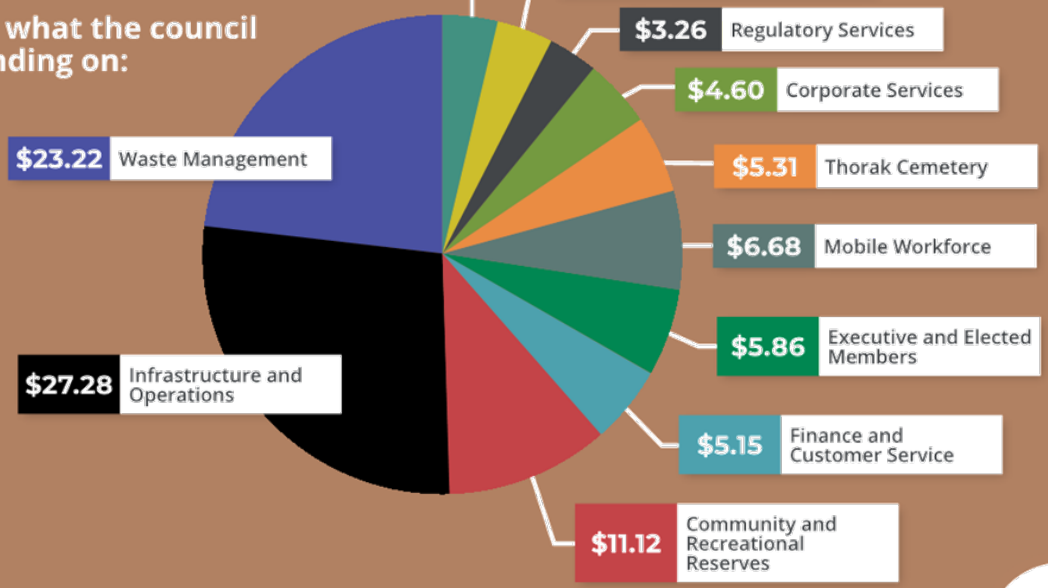
The Council's ongoing challenge is evident, as current income levels fall short of funding the depreciation expense. The Council will continue to develop asset management plans that prioritise asset renewals based on criticality and advocate for grant opportunities to upgrade existing assets.



Roads **$411m**
Land **$42m**
Other Assets **$3m**
Buildings **$29m**
Driveways **$9m**
Footpaths and Pathways **$3m**

If the budget were $100...

This is what the council is spending on:




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LITCHFIELD COUNCIL

GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2026

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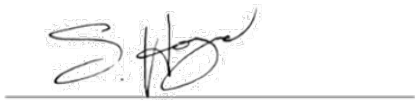
Litchfield Council

General Purpose Financial Statements
for the year ended 30 June 2026

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 AccountingStandards, 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 2026; and
- are in accordance with the accountingand other records of Council.



Stephen Hoyne
Chief Executive Officer

29 October 2026

Litchfield Council

Consolidated Statement of Comprehensive Income

for the year ended 30 June 2026

$	Notes	2026	2025
Income			
Rates revenue	3a	18,484,847	15,888,260
Statutory charges	3b	201,102	179,116
User charges	3c	2,202,711	2,266,396
Grants, subsidies and contributions - operating	3g	8,932,129	6,499,524
Investment and interest income	3d	1,163,674	1,339,751
Reimbursements	3e	9,858	762
Other income	3f	320,755	446,847
Total income		31,315,076	26,620,656
Expenses			
Employee costs	4a	8,681,007	7,212,119
Materials, contracts and other expenses	4b	12,485,408	10,207,423
Depreciation and amortisation	4c	12,916,025	12,726,002
Total expenses		34,082,440	30,145,544
Operating (Deficit)/Surplus		(2,767,364)	(3,524,888)
Physical resources received free of charge	3i	127,821	1,076,688
Net Loss on Disposal or Revaluation of Assets	5	(1,698,117)	(65,805)
Amounts received specifically for new or upgraded assets	3g	1,774,022	2,727,842
Net (Deficit) / Surplus		(2,563,638)	213,837
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Gain on revaluation of infrastructure, property, plant and equipment	10a	21,495,659	17,133,614
Total amounts which will not be reclassified subsequently to operating result		21,495,659	17,133,614
Total other comprehensive income		21,495,659	17,133,614
Total comprehensive income		18,932,021	17,347,451

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 2026

$	Notes	2026	2025
ASSETS			
Current assets			
Cash and cash equivalent assets	6a	5,941,107	7,547,527
Trade and other receivables	6b	3,587,334	3,686,092
Other financial assets (investments)	6c	27,570,808	24,570,808
Total current assets		37,099,249	35,804,427
Non-current assets			
Other non-current assets	7	3,896,476	2,340,729
Infrastructure, property, plant and equipment	8a	497,636,311	482,741,501
Right of use assets	15	646,722	9,748
Total non-current assets		502,179,509	485,091,978
Total assets		539,278,758	520,896,405
LIABILITIES			
Current liabilities			
Trade and other payables	9a	4,642,126	6,411,886
Lease liabilities	15	143,421	6,850
Provisions	9b	1,281,591	908,699
Total current liabilities		6,067,138	7,327,435
Non-current liabilities			
Lease liabilities	15	513,262	3,519
Provisions	9b	382,261	181,375
Total non-current liabilities		895,523	184,894
Total liabilities		6,962,661	7,512,329
Net assets		532,316,097	513,384,076
EQUITY			
Accumulated surplus		19,139,571	24,258,328
Asset revaluation reserves	10a	482,144,415	460,648,756
Other reserves	10b	31,032,111	28,476,992
Total equity		532,316,097	513,384,076

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 2026

$	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2026					
Balance at the end of previous reporting period		24,258,328	460,648,756	28,476,992	513,384,076
Net deficit for year		(2,563,638)	–	–	(2,563,638)
Other comprehensive income					
Gain on revaluation of infrastructure, property, plant and equipment	10a	–	21,495,659	–	21,495,659
Total comprehensive income		(2,563,638)	21,495,659	–	18,932,021
Transfers between reserves		(2,555,119)	–	2,555,119	–
Balance at the end of period		19,139,571	482,144,415	31,032,111	532,316,097
2025					
Balance at the end of previous reporting period		26,529,625	443,470,377	26,036,623	496,036,625
Net deficit for year		213,837	–	–	213,837
Other comprehensive income					
Gain on revaluation of infrastructure, property, plant and equipment	10a	–	17,133,614	–	17,133,614
Total comprehensive income		213,837	17,133,614	–	17,347,451
Transfers between reserves		(2,485,134)	44,765	2,440,369	–
Balance at the end of period		24,258,328	460,648,756	28,476,992	513,384,076

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 2026

$	Notes	2026	2025
Cash flows from operating activities			
Receipts			
Rates receipts		18,767,318	15,909,228
Statutory charges		201,102	197,028
User charges		3,493,985	2,493,036
Grants, subsidies and contributions		6,261,016	6,499,524
Investment receipts		1,163,674	1,737,522
Reimbursements		9,858	838
Other receipts		320,755	513,266
Payments			
Payments to employees		(8,107,229)	(6,994,231)
Payments for materials, contracts & other expenses		(13,172,406)	(10,712,521)
Net cash provided by operating activities	12b	8,938,073	9,643,690
Cash flows from investing activities			
Receipts			
Amounts received specifically for new or upgraded assets		1,774,022	3,265,812
Sale of replaced assets		121,518	66,345
Payments			
Expenditure on renewal/replacement of assets		(7,249,856)	(9,529,471)
Expenditure on new/upgraded assets		(2,131,991)	–
Net cash (used in) investing activities		(10,486,307)	(5,431,254)
Cash flows from financing activities			
Receipts			
Proceeds from bonds & deposits		113,364	–
Payments			
Repayment of lease liabilities (Principle)		(171,550)	(6,608)
Repayment of bonds & deposits		–	(134,844)
Net cash provided by (or used in) financing activities		(58,186)	(141,452)
Net increase / (decrease) in cash held		(1,606,420)	4,070,984
plus: Cash and cash equivalents at beginning of period		7,547,527	3,476,543
Cash and cash equivalents held at end of period	12a	5,941,107	7,547,527
Additional Information:			
plus: Investments on hand – end of year	6c	27,570,808	24,570,808
Total cash, cash equivalents and investments		33,511,915	32,118,335

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 2026

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Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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 29 October 2026.

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.

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 1. Summary of material accounting policies (continued)

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 12.

(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.

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.

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 1. Summary of material accounting policies (continued)

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

Major depreciation periods for each class of asset are shown in Note 8.

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 16.

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1. Summary of material accounting pol icies (continued)

(8) Leases

The Council assesses at contract inception whether a contract is, or contains, a l ease. 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 l ease l iabil ities to make l ease payments and right-of-use assets representing the right to use the underl ying assets.

i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the l ease. Right-of-use assets are measured at cost, l ess any accumul ated depreciation and impairment l osses, and adjusted for any remeasurement of l ease l iabil ities. The cost of right-of-use assets incl udes the amount of l ease l iabil ities recognised, initial direct costs incurred, l ease payments made at or before the commencement date l ess any l ease incentives received and the estimate of costs to be incurred to restore the l eased asset. Right-of-use assets are depreciated on a straight-l ine basis over the l ease term.

The right-of-use assets are al so subject to impairment. Refer to the accounting pol icies above - Impairment of non-financial assets.

ii) Lease Liabilities

At the commencement date of the l ease, the Council recognises l ease l iabil ities measured at the present val ue of l ease payments to be made over the l ease term. In cal cul ating the present val ue of l ease payments, the Council uses its incremental borrowing rate or the interest rate impl icit in the l ease.

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

The Council appl ies the short-term l ease recognition exemption to its short-term l eases of machinery and equipment (i. those l eases that have a l ease term of 12 months or l ess from the commencement date). It al so appl ies the l ow-val ue assets recognition exemption to l eases of office equipment that are considered to be l ow val ue. Lease payments on short-term l eases and l eases of l ow-val ue assets are recognised as expense on a straight-l ine basis over the l ease term.

(9) GST implications

In accordance with UIG abstract 1031 "*Accounting for the Goods and Services Tax*"

- Receivabl es and creditors incl ude GST receivabl e and payabl e.
- Except in rel ation to input taxed activities, revenues and operating expenditures excl ude GST receivabl e and payabl e.
- Non-current assets and capital expenditures incl ude GST net of any recoupment.
- Amounts incl uded in the Statement of Cash Fl ows are discl osed on a gross basis.

(10) New accounting standards and UIG interpretations

There were no rel evant new accounting standards mandatoril y effective for the year ended 30 June 2026.

The AASB has issued Austral ian Accounting Standards and Interpretations which are not mandatoril y effective at 30 June 2026, these standards have not been adopted by Council and wil l be incl uded in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The fol l owing l ist identifies al l the new and amended Austral ian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compil ing these statements that coul d be appl icabl e to Council s.

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

- AASB 2025-2 Amendments to Austral ian Accounting Standards - Cl assification and Measurement of Financial Instruments

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 1. Summary of material accounting policies (continued)

- AASB 2024-3 Amendments to Australian Accounting Standards – Annual Improvements Volume 11 [AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107]

Effective for NFP annual reporting periods beginning on or after 1 July 2026 for public sector

- AASB 17 Insurance Contracts (amended by AASB 2020-5, AASB 2024-1, AASB 2024-8 and AASB 2024-9 Insurance Contracts in the Public Sector)

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

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5, AASB 2024-7 and AASB 2025-4)
- AASB 18 Presentation and Disclosure in Financial Statements

(11) Comparative figures

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

(12) Disclaimer

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

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 2. Financial indicators

$	Amounts 2026	Indicator 2026	Indicators 2025	Indicators 2024
1. Current ratio				
Current assets less externally restricted assets	32,356,803	5.33	4.89	4.84
Current liabilities	6,067,138			
2. Debt service ratio				
Net debt service cost	656,683	0.02	0.00	0.00
Operating revenue	31,315,076			
3. Rate coverage percentage				
Rate revenues	14,510,918	43.85%	40.40%	48.79%
Total revenues	33,089,098			
4. Rates and annual charges outstanding				
Rates and annual charges outstanding	2,805,121	15.18%	18.63%	19.25%
Rates and annual charges collectable	18,484,847			

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 3. Income

$	2026	2025
(a) Rates revenue		
General rates		
Residential	8,824,793	8,603,230
Commercial/Industrial	5,283,537	2,956,381
Other	402,588	296,387
Total general rates	14,510,918	11,855,998
Other rates (including service charges)		
Less: discretionary rebates, remissions and write-offs	(210)	(7,220)
Waste Management Services	3,606,560	3,437,556
Road Seal Levy	17,939	271,146
Total other rates (including service charges)	3,624,289	3,701,482
Other charges		
Penalties for late payment	349,640	330,780
Total other charges	349,640	330,780
Total rates	18,484,847	15,888,260
(b) Statutory charges		
Animal registration fees and fines	201,102	179,116
Total statutory charges	201,102	179,116
(c) User charges		
Cemetery Fees	1,812,412	1,887,157
Community Halls Hire	39,568	45,537
Sales - general	136	57
Sundry	15,099	5,839
Other	1,300	–
Subdivision and Development Fees	99,888	100,135
Permit Fees	29,188	24,655
Waste Disposal Fees	151,929	157,936
Rate Search Fees	53,191	45,080
Total user charges	2,202,711	2,266,396
(d) Investment and interest income		
Interest on investments		
- Banks and other	1,163,674	1,339,751
Total investment income	1,163,674	1,339,751

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 3. Income (continued)

$	2026	2025
(e) Reimbursements		
Other	9,858	762
Total reimbursements	9,858	762
(f) Other income		
Insurance & Other Recoupments	16,560	181,894
Sundry	158,123	122,522
Other	146,072	142,431
Total other income	320,755	446,847
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	1,774,022	2,727,842
Total amounts received specifically for new or upgraded assets	1,774,022	2,727,842
Operating grants, subsidies and contributions		
Other grants, subsidies and contributions - operating		
Other grants, subsidies and contributions	347,022	333,634
Untied - Financial Assistance Grant	8,585,107	6,165,890
Total other grants, subsidies and contributions - operating	8,932,129	6,499,524
Total grants, subsidies, contributions	10,706,151	9,227,366
Sources of grants		
Commonwealth government	10,359,129	3,751,338
State government	247,022	4,367,080
Other	100,000	1,108,948
Total	10,706,151	9,227,366

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 3. Income (continued)

$	2026	2025
(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	2,664,145	(2,036,121)
Less:		
Expended during the current period from revenues recognised in previous reporting periods		
Infrastructure	5,006,957	6,743,387
Subtotal	5,006,957	6,743,387
Amounts received in this reporting period but not yet expended in accordance with the conditions		
Infrastructure	(2,245,790)	(2,043,121)
Subtotal	(2,245,790)	(2,043,121)
Unexpended at the close of this reporting period	(97,022)	2,664,145
Net increase (decrease) in assets subject to conditions in the current reporting period	2,761,167	4,700,266
(i) Physical resources received free of charge		
Developer Funded Assets	127,821	1,076,688
Total physical resources received free of charge	127,821	1,076,688

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Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 3. Income (continued)

$	as at 30/06/25 Opening Balance	Movements Received/ Receivable	Expended	as at 30/06/26 Closing Balance
(j) Reconciliation of government grants				
Grants (with discretion on use)				
General purpose (untied)				
Grants Commission grant - general purpose	319,763	906,410	(667,411)	558,762
Grants Commission grant - roads funding	1,798,483	4,851,420	(3,569,429)	3,080,474
Subtotal	2,118,246	5,757,830	(4,236,840)	3,639,236
Specific purpose (recurrent)				
Roads to Recovery	1,288,266	554,024	(1,491,701)	350,589
Libraries - Operational	–	299,977	(299,977)	–
Library Gaming Day	135	–	–	135
Healthy Lifestyle	492	–	–	492
Be Connected Grant Building digital skills	1,272	–	–	1,272
Be Connected Grant Digital Devices grant	1,970	–	–	1,970
Preparing Australian Communities	18,015	–	–	18,015
Parkview grant	113	–	–	113
Seniors Day Grant	–	2,200	(2,200)	–
Youth Vibe Holiday Movies and Gaming	–	6,600	(6,600)	–
Youth Week	–	8,800	(8,800)	–
Mates Check In	–	10,362	(10,362)	–
Men's table Establishment	–	11,000	–	11,000
Australia Day Event	–	17,250	(17,250)	–
Subtotal	1,310,263	910,213	(1,836,890)	383,586
Total other grants	3,428,509	6,668,043	(6,073,730)	4,022,822
Grants specifically for new/upgraded assets				
Specific purpose (recurrent)				
Freds Pass Reserve Capital Upgrade $3m	2,044	–	–	2,044
Freds Pass Reserve Capital Upgrade $10m	983,017	–	(1,525,482)	(542,465)
Freds Pass Reserve - Electrical Upgrades Stage 1	268,767	–	(248,539)	20,228
LRCI Phase 3f	–	215,943	(215,943)	–
LRCI Phase 4	–	1,119,634	(1,119,634)	–
Freds Pass Master Plan Preparation	10,000	–	–	10,000
Total grants specifically for new/upgraded assets	1,263,828	1,335,577	(3,109,598)	(510,193)
Recognised as unexpended grants and contributions reserve	2,118,246	5,757,830	(4,236,840)	3,639,236
Recognised as liability	2,574,091	2,245,791	(4,946,489)	(126,607)
Total other grants	4,692,337	8,003,621	(9,183,329)	3,512,629

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 4. Expenses

$	Notes	2026	2025
(a) Employee costs			
Salaries and wages		5,832,598	5,113,748
Employee leave expense		1,460,295	922,689
Superannuation - defined contribution plan contributions	16	800,152	654,796
Workers' compensation insurance		330,033	246,009
Temporary Staff		206,517	230,876
Other		51,412	44,001
Total operating employee costs		8,681,007	7,212,119
Total number of employees (full time equivalent at end of reporting period)		55	54

$	2026	2025
(b) Materials, contracts and other expenses		
(i) Prescribed expenses		
Auditor's remuneration		
- Auditing the financial reports	74,781	64,737
Bad and doubtful debts	28,853	(27,634)
Elected members' expenses	359,396	363,849
Election expenses	228,338	–
Lease expense - variable payments	239,056	24,872
Subtotal - prescribed expenses	930,424	425,824
(ii) Other materials, contracts and expenses		
Contractors	7,254,265	5,502,582
Energy	279,211	226,217
Maintenance	640,630	728,019
Legal expenses	10,375	28,001
Parts, accessories and consumables	188,224	187,808
Professional services	822,013	770,721
Sundry	721,457	743,924
Other	80,438	70,000
Cemetery Operations	427,145	402,259
Insurance	364,127	436,565
Donations and Community Support	237,070	192,348
Computer / IT Costs	529,935	493,155
Government Grants Paid back	94	–
Subtotal - other material, contracts and expenses	11,554,984	9,781,599
Total materials, contracts and other expenses	12,485,408	10,207,423

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 4. Expenses (continued)

$	2026	2025
(c) Depreciation and amortisation		
(i) Depreciation and amortisation		
Buildings	1,427,597	1,414,125
Infrastructure		
- Sealed roads	8,245,348	8,152,230
- Unsealed roads	1,477,234	1,466,404
- Stormwater drainage	60,062	59,867
- Road Culverts	484,257	480,638
- Kerbs & Gutters	72,965	69,385
- Driveway Vehicle Crossings	118,634	117,089
- Footpaths	64,636	64,636
- Road Signs	103,065	103,976
- Point Generic	101,032	101,032
- Driveways	29,630	29,481
- Bicycle Paths	57,992	57,992
- Streetlights	56,740	57,880
- Inverts	2,667	2,444
Right-of-use assets	150,952	6,499
Plant and equipment	99,116	121,449
Office Equipment	1,074	13,871
Motor Vehicles	238,603	270,673
Thorak Buildings	102,066	103,056
Thorak Motor Vehicles	22,355	33,275
Total depreciation and amortisation	12,916,025	12,726,002

Note 5. Net Loss on Disposal or Revaluation of Assets

$	2026	2025
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	121,518	30,329
Less: carrying amount of assets sold	(108,904)	(96,134)
Gain (loss) on disposal	12,614	(65,805)
(ii) Assets written off		
Less: carrying amount of assets disposed	(1,710,731)	–
Gain (loss) on disposal	(1,710,731)	–
Net gain (loss) on disposal or revaluation of assets	(1,698,117)	(65,805)

Litchfield Council

Notes to and for ming par t of the Financial Statements
for the year ended 30 June 2026

Note 6. Cur r ent assets

$	2026	2025
(a) Cash and cash equivalent assets		
Cash on hand at bank	5,941,107	7,547,527
Total cash and cash equivalent assets	5,941,107	7,547,527
(b) Tr ade and other r eceivables		
Rates - gener al and other	2,805,121	2,960,321
Accr ued r evenues	446,920	303,595
Debtor s - gener al	184,091	162,331
GST r ecoupment	78,071	257,036
Pr epayments	41,141	38,988
Gr ants and contr ibutions	97,022	–
Subtotal	3,652,366	3,722,271
Less: pr ovision for expected cr edit losses	(65,032)	(36,179)
Total tr ade and other r eceivables	3,587,334	3,686,092
(c) Other financial assets (investments)		
Bank Investments - Ter m Deposits	27,570,808	24,570,808
Total other financial assets (investments)	27,570,808	24,570,808

Note 7. Non-cur r ent assets

$	2026	2025
Other non-cur r ent assets		
Other		
Capital wor ks-in-pr ogr ess (*)	3,896,476	2,340,729
Total other	3,896,476	2,340,729
Total other non-cur r ent assets	3,896,476	2,340,729

(*) 2026 Wor k-in-Pr ogr ess tr ansfer s in/out for the year wer e $3,749,303.38 and $2,191,555.75 r espectively. 2025 Wor k-in-Pr ogr ess tr ansfer s in/out for the year wer e $2,187,873 and $810,964.62 r espectively.

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 8. Infrastructure, Property, Plant & Equipment

(a) Infrastructure, property, plant and equipment

		as at 30/06/25				Asset movements during the reporting period								as at 30/06/26			
$	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 4c)	WIP Transfers	Adjustments & Transfers	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	15,235,000	–	–	15,235,000	–	–	(1,710,731)	–	–	–	–	6,418,731	19,943,000	–	–	19,943,000
Land - Drainage	3	11,911,741	1,177,247	–	13,088,988	–	–	–	–	–	–	–	1,338,012	14,427,000	–	–	14,427,000
Buildings	3	46,861,735	438,604	(20,911,841)	26,388,498	998,482	–	–	(1,427,597)	299,565	(43,730)	–	12,781,977	37,703,325	1,293,870	–	38,997,195
Infrastructure																	
- Sealed roads	3	533,757,148	6,372,929	(204,540,930)	335,589,147	–	2,248,827	–	(8,245,348)	1,058,459	–	–	–	533,999,885	9,437,478	(212,786,278)	330,651,085
- Unsealed roads	3	57,095,998	1,168,306	(28,354,680)	29,909,624	–	391,954	–	(1,477,234)	–	–	–	–	57,095,998	1,560,260	(29,831,914)	28,824,344
- Storm Waste Drains	3	2,030,110	1,589,121	(120,947)	3,498,284	–	53,384	–	(60,062)	–	–	–	–	2,030,110	1,642,505	(181,009)	3,491,606
- Road Culverts	3	48,063,890	276,973	(12,434,854)	35,906,009	–	–	–	(484,257)	–	–	–	–	48,063,890	276,973	(12,919,111)	35,421,752
- Kerbs & Gutters	3	3,642,954	5,645	(1,795,229)	1,853,370	–	–	–	(72,965)	–	–	–	–	3,642,954	5,645	(1,868,194)	1,780,405
- Driveway Vehicle Crossings	3	11,708,864	106,148	(4,025,712)	7,789,300	–	–	–	(118,634)	–	–	–	–	11,708,864	106,148	(4,144,346)	7,670,666
- Footpaths	3	2,241,082	176,287	(446,415)	1,970,954	–	–	–	(64,636)	–	–	–	–	2,241,082	176,287	(511,051)	1,906,318
- Road Signs	3	1,567,670	41,254	(1,121,714)	487,210	–	–	–	(103,065)	–	–	–	–	1,567,670	41,254	(1,224,779)	384,145
- Point Generic	3	2,100,047	–	(1,152,471)	947,576	–	–	–	(101,032)	–	–	–	–	2,100,047	–	(1,253,503)	846,544
- Driveways	3	1,342,177	93,536	(110,308)	1,325,405	59,488	–	–	(29,630)	–	–	–	–	1,342,177	153,024	(139,938)	1,355,263
- Bicycle Paths	3	2,029,546	–	(1,238,490)	791,056	682,682	–	–	(57,992)	–	–	–	–	2,029,546	682,682	(1,296,482)	1,415,746
- Streetlights	3	1,893,068	159,922	(1,189,431)	863,559	78,265	–	–	(56,740)	356,532	–	–	–	1,900,058	587,729	(1,246,171)	1,241,616
- Inverts	3	–	99,173	(5,106)	94,067	68,333	–	–	(2,667)	–	–	–	–	–	167,506	(7,773)	159,733
Plant and equipment		–	1,573,383	(850,594)	722,789	–	847,789	(101,075)	(99,116)	77,282	51,336	–	–	–	2,023,231	(524,226)	1,499,005
Office Equipment		–	659,333	(655,769)	3,564	53,398	–	–	(1,074)	49,104	–	–	–	–	761,835	(656,843)	104,992
Motor Vehicles		–	2,412,549	(890,809)	1,521,740	–	118,359	(7,829)	(238,603)	–	–	–	–	–	2,442,146	(1,048,479)	1,393,667
Thorak Buildings	3	3,200,519	160,545	(1,241,147)	2,119,917	159,697	–	–	(102,066)	350,613	(7,606)	–	956,939	2,967,184	510,310	–	3,477,494
Thorak Motor Vehicles		–	394,724	(259,280)	135,444	31,646	–	–	(22,355)	–	–	–	–	–	426,370	(281,635)	144,735
Thorak Land	2	2,500,000	–	–	2,500,000	–	–	–	–	–	–	–	–	2,500,000	–	–	2,500,000
Total infrastructure, property, plant and equipment		747,181,549	16,905,679	(281,345,727)	482,741,501	2,131,991	3,660,313	(1,819,635)	(12,765,073)	2,191,555	–	–	21,495,659	745,262,790	22,295,253	(269,921,732)	497,636,311

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Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 8. 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 8a 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, 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

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 8. 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 2026. Sealed Roads, Unsealed Roads, and Kerb & Gutters were revalued as at 30 June 2025. Land assets were revalued as at 30 June 2026

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

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Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 8. 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. Arepresentative 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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 9. Liabilities

$	2026 Current	2026 Non Current	2025 Current	2025 Non Current
(a) Trade and other payables				
Goods and services	947,634	–	1,032,426	–
Payments Received in Advance				
- Rates	1,298,588	–	1,171,317	–
- Grants and contributions	–	–	2,574,091	–
- Other	233,359	–	233,359	–
Accrued expenses - other	899,314	–	250,826	–
Deposits, retentions and bonds	1,263,231	–	1,149,867	–
Total trade and other payables	4,642,126	–	6,411,886	–
(b) Provisions				
Employee entitlements (including oncosts)	1,281,591	382,261	908,699	181,375
Total provisions	1,281,591	382,261	908,699	181,375

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 10. Reserves

$	as at 30/06/25 Opening Balance	Increments (Decrements)	Impairments	as at 30/06/26 Closing Balance
(a) Asset revaluation reserve				
Land	128,824,618	7,756,743	–	136,581,361
Buildings	19,441,830	12,781,977	–	32,223,807
Infrastructure				
- Stormwater drainage	232,848	–	–	232,848
- Road Culverts	29,859,414	–	–	29,859,414
- Kerbs & Gutters	1,614,627	–	–	1,614,627
- 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	–	–	–	–
- Roads	261,346,127	–	–	261,346,127
- Inverts	6,141	–	–	6,141
Plant and equipment	204,947	–	–	204,947
Motor Vehicles	425,046	–	–	425,046
Thorak Buildings	293,824	956,939	–	1,250,763
Total asset revaluation reserve	460,648,756	21,495,659	–	482,144,415
Comparatives	443,470,377	17,133,614	–	460,603,991

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Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 10. Reserves (continued)

$	as at 30/06/25 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/26 Closing Balance
(b) Other reserves					
Asset Reserve	9,386,462	37,344	–	–	9,423,806
Cash for Cans Reserve	170,445	–	(49,538)	–	120,907
Developer Contributions Reserve	1,070,519	32,691	–	–	1,103,210
Disaster Recovery Reserve	400,000	–	–	–	400,000
Election Reserve	200,000	–	–	–	200,000
Strategic Initiatives Reserve	400,000	–	–	–	400,000
Thorak Regional Cemetery	3,636,684	825,024	–	–	4,461,708
Unexpended Capital Works Reserve	4,825,783	840,698	–	–	5,666,481
Unexpended Grants Reserve	2,118,246	1,520,990	–	–	3,639,236
Waste Management Reserve	6,268,853	–	(652,090)	–	5,616,763
Total other reserves	28,476,992	3,256,747	(701,628)	–	31,032,111
Comparatives	26,036,623	8,345,748	(5,905,379)	–	28,476,992

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Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 10. 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 11. Assets subject to restrictions

$	2026	2025
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	3,639,236	3,603,195
Developer contributions	1,103,210	1,070,519
Total cash and financial assets	4,742,446	4,673,714
Total assets subject to externally imposed restrictions	4,742,446	4,673,714

Note 12. Reconciliation to Statement of Cash Flows

$	Notes	2026	2025
(a) Restated 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	6	5,941,107	7,547,527
Balances per Statement of Cash Flows		5,941,107	7,547,527
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		(2,563,638)	213,837
Non-cash items in income statements			
Depreciation, amortisation and impairment		12,916,025	12,726,002
Non-cash asset acquisitions		(127,821)	(1,076,688)
Grants for capital acquisitions treated as investing activity		(1,774,022)	(2,727,842)
Net (gain) loss on disposals		1,698,117	65,805
		10,148,661	9,201,114
Add (less): changes in net current assets			
Net increase/(decrease) in trade and other payables		(1,883,124)	(100,905)
Net (increase)/decrease in receivables		69,905	353,227
Net increase/(decrease) in unpaid employee benefits		573,778	217,888
Change in allowances for under-recovery of receivables		28,853	(27,634)
Net cash provided by (or used in) operations		8,938,073	9,643,690

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

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 288.52 days and an average interest rate of 4.84% (2025: 237.37 days and 4.60%).

Carrying Amount:
Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges (including legals and penalties for late payment)

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.

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Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 13. Financial instruments (continued)

$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2026					
Financial assets					
Cash and cash equivalents	5,941,107	–	–	5,941,107	5,941,107
Receivables	728,033	–	–	728,033	728,033
Other financial assets	27,570,808	–	–	27,570,808	27,570,808
Total financial assets	34,239,948	–	–	34,239,948	34,239,948
Financial liabilities					
Payables	3,110,179	–	–	3,110,179	3,110,179
Leases	143,421	513,262	–	656,683	656,683
Total financial liabilities	3,253,600	513,262	–	3,766,862	3,766,862
2025					
Financial assets					
Cash and cash equivalents	7,547,527	–	–	7,547,527	7,547,527
Receivables	465,926	–	–	465,926	465,926
Other financial assets	24,570,808	–	–	24,570,808	24,570,808
Total financial assets	32,584,261	–	–	32,584,261	32,584,261
Financial liabilities					
Payables	2,433,119	–	–	2,433,119	2,433,119
Leases	6,850	3,519	–	10,369	10,369
Total financial liabilities	2,439,969	3,519	–	2,443,488	2,443,488

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

	2026		2025	
$	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	4.95%	676,683	3.60%	10,369
		676,683		10,369

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.

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Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

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 withfinancial liabilities. C ouncil'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 bothfixed 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 eachreport ing 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:

$	2026	2025
As at 1 July	36,179	63,813
Provisions	28,853	(27,634)
As at 30 June	65,032	36,179

Note 14. Capital commitments

$	2026	2025
These expenditures are payable:		
Not later than one year	4,684,885	–
	4,684,885	–

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 15. Leases

Council as a lessee

Set out below are the carrying amounts and movements during the period of right-of-use assets.

Right of use assets

$	Leased assets	Total
2026		
Opening balance	9,749	9,749
Additions to right-of-use assets	787,926	787,926
Depreciation charge	(150,952)	(150,952)
Balance at 30 June	646,722	646,722
2025		
Opening balance	16,248	16,248
Depreciation charge	(6,499)	(6,499)
Balance at 30 June	9,749	9,748

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

$	2026	2025
Balance at 1 July	10,369	16,977
Additions	787,925	–
Accretion of interest	29,938	503
Payments	(171,550)	(7,111)
Balance at 30 June	656,682	10,369
Classified as:		
Current	143,421	6,850
Non-current	513,262	3,519
Amounts recognised in statement of cash flows:		
Repayment of lease liabilities	(171,550)	(6,608)

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 16. 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)
Hostplus 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 (12.00% in 2025/26; 11.50% in 2024/25). 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 17. 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 18. 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 2026

Note 19. 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. Potentid 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 deductable "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 20. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2026, 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 2026

Note 21. 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, 12 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 CEO during 1 July 2025 to 30 June 2026.

	2026	
CEO	Stephen Hoyne	Stephen Hoyne
Period (from/to)	01/07/2025 30/06/2026	01/07/2024 30/06/2025
Short Term Benefits	$ 317,061	$ 315,056

$	2026	2025
The compensation paid to key management personnel comprises:		
Salaries, Allowances & Other Short-Term Employee Benefits *	1,260,262	1,014,201
Total	1,260,262	1,014,201

(*) Includes CEO's remuneration listed above

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 22(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.Details of these Functions/Activities are provided in Note 22(b).

	OPERATING INCOME			OPERATING EXPENSES			OPERATING SURPLUS (DEFICIT)			GRANTS INCLUDED IN OPERATING INCOME			TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
$	2026 Budget	2026 Actual	2025 Actual	2026 Budget	2026 Actual	2025 Actual	2026 Budget	2026 Actual	2025 Actual	2026 Budget	2026 Actual	2025 Actual	2026 Actual	2025 Actual
Functions														
Public Order & Safety	175,000	204,947	182,875	725,607	755,099	628,665	(550,607)	(550,152)	(445,790)	–	–	–	149,772	179,665
General Public Services	16,900,920	17,312,398	14,233,551	6,755,547	8,180,036	7,338,735	10,145,373	9,132,362	6,894,816	635,350	906,410	943,341	26,787,939	26,521,016
Economic Affairs	3,278,839	9,502,915	6,150,154	4,619,777	16,807,620	13,893,253	(1,340,938)	(7,304,705)	(7,743,099)	2,985,621	7,678,697	5,878,078	427,726,536	408,128,637
Environmental Protection	3,679,499	1,973,175	3,709,689	5,148,725	3,481,733	4,036,211	(1,469,226)	(1,508,558)	(326,522)	–	–	–	5,541,133	5,386,906
Housing & Community Amenities	–	–	–	–	56,739	57,879	–	(56,739)	(57,879)	–	–	–	636,597	636,597
Recreation, Culture & Religion	460,785	509,228	457,230	3,159,931	3,450,240	2,469,516	(2,699,146)	(2,941,012)	(2,012,286)	350,987	347,021	333,236	31,392,053	33,050,522
Cemetery	1,596,599	1,812,412	1,887,157	1,248,317	1,350,974	1,327,832	348,282	461,438	559,325	–	–	–	5,402,281	5,160,009
Unclassified activities	–	–	–	–	–	393,453	–	–	(393,453)	–	–	–	41,642,447	41,833,053
Total functions	26,091,642	31,315,075	26,620,656	21,657,904	34,082,441	30,145,544	4,433,738	(2,767,366)	(3,524,888)	3,971,958	8,932,128	7,154,655	539,278,758	520,896,405

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.

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Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 22(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 c ontrol 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 rem ediation 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.

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Independent audit report to the Chief Executive Officer of Litchfield Council

Opinion

We have audited the accompanying financial report of Litchfield Council ("the Council"), which comprises the statement of financial position as at 30 June 2026, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, and notes to the financial report, including material accounting policy information and other explanatory notes and the Chief Executive Officer's Certificate.

In our opinion the financial report presents fairly, in all material respects, the financial position of Litchfield Council as at 30 June 2026 and its financial performance and cashflows for the year then ended in accordance with Australian Accounting Standards, the *Northen Territory Local Government Act 2019* and the *Local Government (General) Regulations 2021*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report.

We are independent of the Council in accordance with the *Northern Territory Local Government Act 2019* and the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the 'Code') that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Other information

The Chief Executive Officer is responsible for the other information. The other information comprises the information included in the Council's annual report for the year ended 30 June 2026 but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Chief Executive Officer for the Financial Report

The Chief Executive Officer ("CEO") of the Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Northern Territory Local Government Act 2019* and for such internal control as the CEO determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

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Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

PKF Merit

PKF MERIT

MATTHEW KENNON

DIRECTOR

DARWIN

DATE: 29 OCTOBER 2026

THORAK REGIONAL CEMETERY

SPECIAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2026

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Thorak Regional Cemetery

Special Purpose Financial Statements

for the year ended 30 June 2026

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 2026; and
- Are in accordance with the records relating to the operation of Thorak Regional Cemetery.



Stephen Hoyne
Chief Executive Officer

29 October 2026

Thorak Regional Cemetery

Statement of Comprehensive Income

for the year ended 30 June 2026

$	Notes	2026	2025
Income			
User charges	2a	1,812,411	1,871,360
Investment and interest income	2b	–	15,798
Other income		–	7,254
Total income		1,812,411	1,894,412
Expenses			
Employee costs	3a	683,949	680,370
Materials, contracts and other expenses	3b	542,604	511,131
Depreciation, amortisation and impairment	3c	124,421	136,331
Total expenses		1,350,974	1,327,832
Operating Surplus		461,437	566,580
Net surplus		461,437	566,580
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus/reserves - Infrastructure, property, plant & equipment	7a	956,939	–
Total amounts which will not be reclassified subsequently to operating result		956,939	–
Total other comprehensive income		956,939	–
Total comprehensive income		1,418,376	566,580

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 2026

$	Notes	2026	2025
ASSETS			
Current assets			
Cash and cash equivalent assets	4a	3,883,156	3,466,653
Trade and other receivables	4b	30,105	30,773
Total current assets		3,913,261	3,497,426
Non-current assets			
Other non-current assets		7,950	350,613
Infrastructure, property, plant and equipment	5	6,122,229	4,755,361
Total non-current assets		6,130,179	5,105,974
Total assets		10,043,440	8,603,400
LIABILITIES			
Current liabilities			
Trade and other payables	6a	253,420	293,941
Provisions	6b	109,873	62,703
Total current liabilities		363,293	356,644
Non-current liabilities			
Provisions	6b	49,853	34,838
Total non-current liabilities		49,853	34,838
Total liabilities		413,146	391,482
Net assets		9,630,294	8,211,918
EQUITY			
Accumulated surplus		3,917,823	4,281,410
Asset revaluation reserves	7a	1,250,763	293,824
Other reserves	7b	4,461,708	3,636,684
Total equity		9,630,294	8,211,918

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 2026

$	Accumulated surplus	Asset revaluation reserve	Reserves	Total equity
2026				
Balance at the end of previous reporting period	4,281,410	293,824	3,636,684	8,211,918
Net surplus for year	461,437	–	–	461,437
Other comprehensive income				
- Gain (loss) on revaluation of IPP&E	–	956,939	–	956,939
Other comprehensive income	–	956,939	–	956,939
Total comprehensive income	461,437	956,939	–	1,418,376
Transfers between reserves	(825,024)	–	825,024	–
Balance at the end of period	3,917,823	1,250,763	4,461,708	9,630,294
2025				
Balance at the end of previous reporting period	4,594,672	293,824	2,756,842	7,645,338
Net surplus for year	566,580	–	–	566,580
Total comprehensive income	566,580	–	–	566,580
Transfers between reserves	(879,842)	–	879,842	–
Balance at the end of period	4,281,410	293,824	3,636,684	8,211,918

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 2026

$	Notes	2026	2025
Cash flows from operating activities			
Receipts			
Operating receipts		1,868,469	2,089,812
Investment receipts		–	27,888
Payments			
Payments to employees		(621,744)	(679,937)
Payments for materials, contracts & other expenses		(638,535)	(704,198)
Net cash provided by operating activities	8b	608,190	733,565
Cash flows from investing activities			
Receipts			
Sale of replaced assets		–	15,254
Payments			
Expenditure on renewal/replacement of assets		–	(412,574)
Expenditure on new/upgraded assets		(191,687)	–
Net purchase of investment securities		–	336,868
Net cash (used in) investing activities		(191,687)	(60,452)
Net increase in cash held		416,503	673,113
plus: Cash and cash equivalents at beginning of period		3,466,653	2,793,540
Cash and cash equivalents held at end of period	8a	3,883,156	3,466,653

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 2026

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 2026

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 Chief Executive Officer (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 (Act) and Cremation Regulation 2022 (Regulations).

1.2 Compliance with Australian Accounting Standards

The special purpose financial statements have been prepared in accordance with the requirements of the Act and the 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 CEO 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 interments 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

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 1. Summary of material accounting policies (continued)

economic benefits will flow to the Cemetery, and it can be measured reliably. Where there are no such obligations income is recognised on receipt.

Revenue from the sale of exclusive rights of burial plots is recognised upon sale, being the date on which the exclusive right of use is granted to the purchaser.

(3) Cash, cash equivalents and other financial instruments

Cash Assets include all amounts readily convertible to cash on hand at the CEO'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 9.

(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.

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

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) New accounting standards and UIG interpretations

There were no relevant new accounting standards mandatorily effective for the year ended 30 June 2026.

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2026, these standards have not been adopted by the Cemetery and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for the Cemetery then further information has been provided in this note.

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

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

- AASB 2025-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards – Annual Improvements Volume 11 [AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107]

Effective for NFP annual reporting periods beginning on or after 1 July 2026 for public sector

- AASB 17 Insurance Contracts (amended by AASB 2020-5, AASB 2024-1, AASB 2024-8 and AASB 2024-9 Insurance Contracts in the Public Sector)

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

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 1. Summary of material accounting policies (continued)

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5, AASB 2024-7 and AASB 2025-4)
- AASB 18 Presentation and Disclosure in Financial Statements

(9) Comparative figures

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

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 2. Income

$	2026	2025
(a) User charges		
Cemetery/crematoria fees	1,182	35
Interments	1,096,384	1,225,443
Cremations	480,458	458,143
Exclusive Rights Fees	4,417	2,939
Ground Maintenance	10,972	7,937
Chapel and Marquee Hire	67,719	65,942
Memorial installation and permits	72,686	78,307
Funeral Director Fees	7,856	2,446
Sundry Income	47,756	7,848
Administration Fee	41	–
Rent Income	22,940	22,320
Total user charges	1,812,411	1,871,360
(b) Investment and interest income		
Interest on investments	–	15,798
Total investment income	–	15,798

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 3. Expenses

$	2026	2025
(a) Employee costs		
Salaries and wages	520,943	571,331
Employee leave expense	49,545	7,267
Superannuation - defined contribution plan contributions	67,016	61,894
Other employee related costs	46,445	39,878
Total operating employee costs	683,949	680,370
(b) Materials, contracts and other expenses		
(i) Prescribed expenses		
Auditor's remuneration		
- Auditing the financial reports	8,600	8,501
Subtotal - prescribed expenses	8,600	8,501
(ii) Other materials, contracts and expenses		
Professional services	10,438	–
Insurance	65,564	60,058
Consultants	12,162	9,276
Administration Expenses	94,194	88,706
Motor Vehicle Expenses	30,303	25,110
Utilities	65,25762,051	
Telephone Expenses	11,014	13,746
Security	11,182	10,137
Grounds Maintenance	54,686	82,328
Repairs & Maintenance	58,970	28,628
Equipment Hire	–	4,456
Plant & Equipment Expenses	13,153	5,581
Grave Digging	62,486	56,101
Memorial Expenses	26,165	27,473
Sundry Expenses	18,430	28,979
Subtotal - other material, contracts and expenses	534,004	502,630
Total materials, contracts and other expenses	542,604	511,131
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	102,066	103,056
Motor Vehicles	22,355	33,275
Subtotal	124,421	136,331
Total depreciation, amortisation and impairment	124,421	136,331

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 4. Current assets

$	2026	2025
(a) Cash and cash equivalent assets		
Cash at bank	3,883,156	3,466,653
Total cash and cash equivalent assets	3,883,156	3,466,653
(b) Trade and other receivables		
Debtors - general	30,105	30,773
Total trade and other receivables	30,105	30,773

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 5. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

	as at 30/06/25				Asset movements during the reporting period							as at 30/06/26			
$	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 4c)	WIP Transfers	Adjustments & Transfers	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	3,200,519	160,545	(1,241,147)	2,119,917	159,697	–	–	(102,066)	350,613	(7,606)	956,939	2,967,184	510,310	–	3,477,494
Motor Vehicles	–	394,724	(259,280)	135,444	31,646	–	–	(22,355)	–	–	–	–	426,370	(281,635)	144,735
Total infrastructure, property, plant and equipment	5,700,519	555,269	(1,500,427)	4,755,361	191,343	–	–	(124,421)	350,613	(7,606)	956,939	5,467,184	936,680	(281,635)	6,122,229
Comparatives	5,700,519	484,390	(1,386,096)	4,798,813	74,592	26,287	(8,000)	(136,331)	–	–	–	5,700,519	555,269	(1,500,427)	4,755,361

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 6. Liabilities

$	2026 Current	2026 Non Current	2025 Current	2025 Non Current
(a) Trade and other payables				
Goods and services	–	–	15,366	–
Payments received in advance	230,639	–	230,639	–
Accrued expenses - other	22,781	–	47,936	–
Total trade and other payables	253,420	–	293,941	–
(b) Provisions				
Employee entitlements (including oncosts)	109,873	49,853	62,703	34,838
Total provisions	109,873	49,853	62,703	34,838

Note 7. Reserves

$	as at 30/06/25 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/26 Closing Balance
(a) Asset revaluation reserve					
Buildings and other structures	293,824	956,939	–	–	1,250,763
Total asset revaluation reserve	293,824	956,939	–	–	1,250,763
Comparatives	293,824	–	–	–	293,824

$	as at 30/06/25 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/26 Closing Balance
(b) Reserves					
Thorak Regional Cemetery	3,636,684	825,024	–	–	4,461,708
Total Reserves	3,636,684	825,024	–	–	4,461,708
Comparatives	2,756,842	887,992	(8,150)	–	3,636,684

Purposes of reserves

Asset revaluation reserves
The asset revaluation reserve is used to record increments and decrements arising from changes in fairvalue 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 2026

Note 8. Reconciliation to Statement of Cash Flows

$	Notes	2026	2025
(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	4	3,883,156	3,466,653
Balances per Statement of Cash Flows		3,883,156	3,466,653
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		461,437	566,580
Non-cash items in income statements			
Depreciation, amortisation and impairment		124,421	136,331
Profit on sale of replaced assets		–	(7,254)
		585,858	695,657
Add (less): changes in net current assets			
Net increase/(decrease) in receivables		668	40,559
Net increase/(decrease) in trade and other payables		(40,521)	(3,084)
Net increase/(decrease) in unpaid employee benefits		62,185	433
Net cash provided by (or used in) operations		608,190	733,565

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 9. 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 288.52 days and an average interest rate of 4.84% (2025: 301 days and 4.98%).

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.

continued on next page ...

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 9. Financial instruments (continued)

$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2026					
Financial assets					
Cash and cash equivalents	3,847,156	–	–	3,847,156	3,883,156
Receivables	30,105	–	–	30,105	30,105
Financial liabilities					
Payables	293,206	–	–	293,206	253,420
Total financial liabilities	293,206	–	–	293,206	253,420
2025					
Financial assets					
Cash and cash equivalents	3,466,653	–	–	3,466,653	3,466,653
Receivables	30,773	–	–	30,773	30,773
Total financial assets	3,497,426	–	–	3,497,426	3,497,426
Financial liabilities					
Payables	293,941	–	–	293,941	293,941
Total financial liabilities	293,941	–	–	293,941	293,941

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 4 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.

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Independent audit report to the Chief Executive Officer of Thorak Regional Cemetery

Opinion

We have audited the accompanying special purpose financial statements (financial statements) of Thorak Regional Cemetery (the Cemetery), which comprises the statement of financial position as at 30 June 2026, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes to the financial report including material accounting policy information and other explanatory notes and the Chief Executive Officer's Statement.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Thorak Regional Cemetery as at 30 June 2026 and its financial performance and cashflows for the year then ended in accordance with the basis of preparation described in Note 1 to the financial statements.

Basis for opinion

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

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

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* and *Cremation Regulations 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.

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

PKF Merit

The Responsibility 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 has determined that the basis of preparation described in Note 1 to the financial statements is appropriate to meet the requirements of Burial *and Cremation Act 2022.* The Chief Executive Officer is also responsible for implementing such internal control as the Chief Executive Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Executive Officer is responsible for assessing the Cemetery's ability to continue as a going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Chief Executive Officer either intends to liquidate the Cemetery or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

PKF Merit

Matthew Kennon
Partner
DARWIN
29 October 2026

10 OTHER BUSINESS

11 CONFIDENTIAL ITEMS

RECOMMENDATION

Pursuant to Section 93 of the Local Government Act and Regulation 51 of Local Government (General) Regulations the meeting be closed to the public to consider the following confidential item(s):

11.1 RFT26-562 - Girraween Rd Upgrade - Blackspot Program

This matter is considered to be confidential under Section 99(2) - ci of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with information that would, if publicly disclosed, be likely to cause commercial prejudice to, or confer an unfair commercial advantage on, any person.

12 REPORT OF CONFIDENTIAL RESOLUTIONS

13 CLOSE OF MEETING