



**Victoria Daly**  
REGIONAL COUNCIL

# AGENDA

**SPECIAL MEETING OF COUNCIL  
TO BE HELD ON TUESDAY 8 NOVEMBER 2022  
AT 10:00 AM  
AT THE REGIONAL OFFICE - KATHERINE  
29 CRAWFORD STREET, KATHERINE EAST NT 0850**

## **COUNCILLORS**

Mayor Brian Pedwell - Walangeri Ward  
Deputy Mayor Andrew McTaggart – Milngin Ward  
Councillor Yvette Williams - Pine Creek Ward  
Councillor Georgina Macleod - Daguragu Ward  
Councillor Shirley Garlett - Timber Creek Ward

## **Chief Executive Officer**

Russell Anderson



## Our Vision

Council's vision for the Victoria Daly region is ***"Moving Forward Together"***, becoming a well respected and recognised leader within Australia's Local Government. Council aims to work towards developing a broad range of strategies that will help shape its vision for the region through excellent service delivery and community engagement; assisting to build one of the most sustainable, vibrant and diverse regions in Australia. The Council strives to form partnerships that ensure strategic goals are met.

## Our Values

The key core values and principles that are integral in achieving our vision are Respect, Integrity, Honesty, Openness and Equality

## Our Goals

The Council aims toward ensuring all communities are strong, safe and healthy; abundant with respect for culture and heritage. The Council aspires to provide good governance, leadership and advocacy and work towards building a strong regional economy by promoting local employment and high quality services within financial resources. The Council is also striving towards maintaining and developing Council assets, natural resources and country.



The Council strives to foster partnerships that will deliver our strategic goals. Council's goals for 2020-2021 are –

- **Quality Leadership**

Provide proactive leadership with transparent and accountable governance

- **Financial Sustainability**

Enhance the Council's financial sustainability to enable quality services and assets across the region

- **Invest in our people**

Grow our people through investment in training, skills recognition and developing regional opportunities for employment

- **Infrastructure**

Continually improve Council's assets and infrastructure through good forward planning

- **Systems**

Improve the operating systems, policies and procedures

- **Liveability**

Enhance the liveability of our communities and our regional lifestyle



## **Schedule 1 - Code of conduct Local Government Act 2019** **section 119**

- 1 Honesty and integrity** A member must act honestly and with integrity in performing official functions.
- 2 Care and diligence** A member must act with reasonable care and diligence in performing official functions.
- 3 Courtesy** A member must act with courtesy towards other members, council staff, electors and members of the public.
- 4 Prohibition on bullying** A member must not bully another person in the course of performing official functions.
- 5 Conduct towards council staff** A member must not direct, reprimand, or interfere in the management of, council staff.
- 6 Respect for cultural diversity and culture**
  - 6.1 A member must respect cultural diversity and must not therefore discriminate against others, or the opinions of others, on the ground of their cultural background.
  - 6.2 A member must act with respect for cultural beliefs and practices in relation to other members, council staff, electors and members of the public.
- 7 Conflict of interest**
  - 7.1 A member must avoid any conflict of interest, whether actual or perceived, when undertaking official functions and responsibilities.
  - 7.2 If a conflict of interest exists, the member must comply with any statutory obligations of disclosure.
- 8 Respect for confidences**
  - 8.1 A member must respect the confidentiality of information obtained in confidence in the member's official capacity.
  - 8.2 A member must not make improper use of confidential information obtained in an official capacity to gain a private benefit or to cause harm to another.
- 9 Gifts**
  - 9.1 A member must not solicit, encourage or accept gifts or private benefits from any person who might have an interest in obtaining a benefit from the council.
  - 9.2 A member must not accept a gift from a person that is given in relation to the person's interest in obtaining a benefit from the council.
- 10 Accountability** A member must be prepared at all times to account for the member's performance as a member and the member's use of council resources.
- 11 Interests of municipality, region or shire to be paramount**
  - 11.1 A member must act in what the member genuinely believes to be the best interests of the municipality, region or shire.
  - 11.2 In particular, a member must seek to ensure that the member's decisions and actions are based on an honest, reasonable and properly informed judgment about what best advances the best interests of the municipality, region or shire.
- 12 Training** A member must undertake relevant training in good faith.



## VICTORIA DALY REGIONAL COUNCIL DISCLAIMER

No responsibility is implied or accepted by the Victoria Daly Regional Council for any act, omission or statement or intimation occurring during Council or committee meetings.

The Victoria Daly Regional Council disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Victoria Daly Regional Council during the Course of any meeting is not intended to be and is not taken as notice of approval from the Victoria Daly Regional Council.

The Victoria Daly Regional Council advises that anyone who has any application lodged with the Victoria Daly Regional Council shall obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Victoria Daly Regional Council in respect of the application.

A handwritten signature in black ink, appearing to read 'Russell Anderson', written in a cursive style.

Russell Anderson  
**Chief Executive Officer**



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**1. Present**

**2. Apologies**

**3. Disclosure of Interest - Councillors and Staff**



## 4. Reports to Council

### 4.1. Reports for Council Decision

#### 4.1.1. 2021-22 Annual Report and Audited Financial Statement

**Report Type** Officer Report For Decision

**Department** Executive Services Chief Executive Office

**Prepared by** Manager of Executive Services

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#### **Purpose**

For Council to receive and adopt the annual report, including the annual audited financial statement, for the 2021-22 Financial Year.

#### **Recommendations**

- A. That the 2021-22 Annual Report and Audited Financial Statement report is received and noted
- B. That Council adopts the Audited Annual Financial Statement for year ending 30 June 2022; and
- C. That Council adopts the 2021/22 Annual Report; and
- D. That a copy is submitted to the Minister in accordance with Section 290(1) of the *Local Government Act 2019*.

#### **Regional Plan**

##### **Goal 1: Quality Leadership**

1.3 - Comply with all statutory, regulatory, and reporting requirements

#### **Background**

In accordance with Section 290(1) of the *Local Government Act 2019* Council must, on or before 15 November in each year, report to the Minister on its work during the financial year ending on the preceding 30 June.

Pursuant to Section 291(1)(a) of the *Local Government Act 2019* the annual report must include a copy of the council's audited financial statement for the relevant year.

Comprehensive engagement with senior management took place from early September 2022 to develop the annual report. A final draft copy (minus audited financial statement) was circulated to all Elected Members and Senior Management for feedback on 26 October 2022. Feedback was received and actioned.



**Risk statement**

Reports for the preceding financial year must be presented to the Audit and Risk Management Committee (ARMC) for ratification and to an Ordinary meeting of Council for adoption. The ARMC will meet prior to Council on this occasion.

**Council officer conflict of interest declaration**

We the Author and Approving Officer, declare we do not have a conflict of interest in relation to this matter.

**Attachments**

1. 2021-22 VDRC Annual Report ( SOC M- NO V) [4.1.1.1 - 49 pages]

# Annual Report

## 2021-22



# Victoria Daly

REGIONAL COUNCIL



**VICTORIA DALY REGIONAL COUNCIL**

<p>Katherine Regional Office Location: 29 Crawford Street Katherine, NT Postal: PO BOX 19, Katherine, NT 0850 Admin: 0497 927 504 Email: Vicdalyadmin@vicdaly.nt.gov.au</p>	<p>Pine Creek Office Location: 55 Moule Street, Pine Creek, NT Postal: PO Box 144, Pine Creek, NT 0847 0437 756 936</p>
<p>Naiyu Office Location: Lot 124 Naiyu Community, Daly River, NT Postal: PMB 28, Daly River, NT 0822 0427 288 894</p>	<p>Yarralin Office Location: Lot 58, Yarralin, NT Postal: PMB 116 Via Katherine, NT 0852 0499 005 889</p>
<p>Timber Creek Office Location: Lot 79 Victoria Highway, Timber Creek, NT Postal: PMB 150 Via Katherine, NT 0852 0429 709 009</p>	<p>Kalkarindji Office Location: Lot 97, Buntine Highway Kalkarindji, NT 0852 Postal: CMB Kalkarindji 0448 677 088</p>

**VISION TO STRENGTHEN OUR REGION THROUGH FOSTERING  
DEVELOPMENT, GROWTH AND SOCIAL WELL BEING  
“MOVING FORWARD TOGETHER”**

**Quality Leadership**

Provide proactive leadership with transparent and accountable governance

**Financial Sustainability**

Enhance the Council's financial sustainability to enable quality services and assets across the region

**Invest in our people**

Grow our people through investment in training, skills recognition and developing regional opportunities for employment

**Infrastructure**

Continually improve Council's assets and infrastructure through good forward planning

**Systems**

improve the operating systems, policies and procedures

**Liveability**

Enhance the liveability of our communities and our regional lifestyle



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# FOREWORD

# CEO REPORT



## Mayoral Foreword



Mayor  
Brian Pedwell

It is with great pleasure that I present the Victoria Daly Regional Council 2021-2022 Annual Report. Throughout the year Council has represented constituents with the best of intentions and has performed with consistency and energy, delivering the essential services and projects that improve the liveability of our communities.

In line with Council's goal of improving operating systems, the transition to modernise ICT technologies was completed with support from the Minister of Local Government. Council continues to look forward to implementing additional effective and efficient systems for all staff which will contribute to better outcomes for the constituents of our vast region.

Council's Pearce Street premises in Katherine has enabled further utilisation of office and shed space to support programs in our remote communities. The Community Development Program (CDP) has utilised the site to train and house staff to monitor and promote the program.

Conceptual design and quantity surveyor costs of a future Council office on the site resulted in the need for an external financial assistance due to it being beyond Council reserves. We will continue to lobby all relevant Ministers, Federal, NT and their Government Agencies to assist with sourcing funds from the relevant Ministers get our Office built in Pearce Street.

The Council's sports and recreation master plan failed to attract funding from NTG and Federal Government. Council is still committed and is reviewing options of amalgamating programs to assist with the implementation of sport and recreation. Keeping in mind the program is to involve the remote community youth in activities to improve overall health outcomes of residents.

Waste management has been a key priority and will remain a priority as Council works with the

Environmental Protection Agency to develop new waste management sites throughout the region. Contracts to build waste transfer stations at Pine Creek and Timber Creek were let with completion in the 2022-2023 year.

The Warnkurr Sports and Social Club in Kalkarindji was successfully transferred to Karu Bulangkarni Pty Ltd in March 2022. I look forward to supporting the ongoing success of the club and all that it brings to the Kalkarindji and Daguragu communities.

In conclusion, I would like to thank all the dedicated staff who are the backbone of the organisation who work tirelessly to achieve the best possible outcome for the five wards. Thank you.

Thankyou also to the Deputy Mayor and Elected Members who have fully committed themselves to serving Victoria Daly Regional Council and their communities. You are inspirational.

I would like to extend my gratitude to the Northern Territory and Federal Government Agencies and NTG Ministers for your support and assistance throughout the year.

And finally, to the Federal Ministers of Australia and those who call the Territory 'Home', don't forget us, especially with consideration to the Financial Assistance Grants (FAGs) Fund, Homelands and other funding that supports the delivery of programs across this vast, rough and rugged country.

Be safe and travel safe

Brian Pedwell

Mayor Victoria Daly Regional Council

## Message from the CEO



CEO  
Russell Anderson

I am pleased to present the Victoria Daly Regional Council Annual Report for 2021-22. The report has been developed in accordance with the *Local Government Act 2019* and will include Council's performance, progress, and achievements during the financial year.

Organisational change became the priority with Victoria Daly operations for the 2021-2022 year. This was a Council decision to address delivery of services in our remote communities. The changes were numerous including complying and implementing the new 2019 Local Government Act. Further financial monitoring and controls were needed due to the revenue base resourced with one million dollars in rates in the Council's budget of twenty million dollars.

Council adopted an Information Technology (IT) "SaaS" management platform with cloud programs to replace computer server hardware. The applications chosen were required to communicate with the accounting program to provide live financial reporting and be of two-factor authentication. Cisco and M365 cloud management services were successfully implemented in all council's remote communities. They provide cloud-based management with visibility and control over the wireless network. Mobile phones were adopted due their flexibility with emails and payroll. These upgrading ICT systems addressed the communications and customer service issues identified by elected members.

A request to the Minister for Local Government to leave CouncilBIZ was approved after installing compliant systems and addressing the issues previously identified by Council. Council decided to cease the outsourcing of rate and payroll management with the decision for the Council's

financial team to manage these processes. This decision allows the implementation of new user-friendly applications for staff. Additionally, this provides greater efficiency and substantial annual cost reduction.

The new IT programs generated constant training as the implementation plan was to "go live" with all programs by 1 July 2022. Each of the eight programs adopted required sourcing / testing / trying / uploading data / test again then going live. Training was provided to all user staff during the final testing phase. Further training for staff commenced with four senior managers enrolling in the Graduate Public Sector Management Program, eight computer programs and numerous other courses including 4WD, Fire Warden, Cert IV in Community Care, tyre changing and first aid. This strengthens our Council in addressing the changing needs in the workplace.

Council responded to issues raised by the Environmental Protection Agency regarding the Council's waste landfill sites. Consultants GHD were employed to study the waste issues at all Council's communities. This report was completed and provides recommendations on future waste management. Contracts were let for the building of two waste transfer stations one at Pine Creek and the other at Timber Creek. These transfer stations will allow waste separation and promote recycling. This is an essential role that is both time consuming and costly.

The required future developments were reviewed during the year with the following highlighted projects:  
Meeting at Nitjpurru (Pigeon Hole) with Minister of Local Government Mr Paech to consider moving the community to a suitable location, due the existing site being flooded to a depth of 3.5 meters including the roofs of the community houses during a flood event.

- Council applied to the ABA for funding to provide small cell mobile communications to six remote Victoria Daly region aboriginal communities. Funding request was to pay Telstra to supply and install the equipment. The ABA board failed to see the need for these communities to have communications.

# OUR VISION MISSION & CORE VALUES



## Moving Forward Together

### Vision

Council's Vision For The Victoria Daly Region Is "To strengthen our region through fostering development, growth and social wellbeing"

### Mission

We will achieve our vision through:

- Advocating on behalf of our region and its communities
- Sound governance and proactive leadership at regional and local levels
- Having a sound financial base which has at its core, a diversity of income streams
- Investing in growing the ability and wellbeing of our staff
- Continuously improving our services, planning, itc systems, policies and procedures
- Having consistency in our service delivery
- Communicating effectively within the council and external to the council
- Supporting community officers to enable them to deliver appropriate services into communities
- Ensuring that we are continually addressing our environmental sustainability and waste management
- Striving towards developing and maintaining councils assets and resources
- Working in a united manner with all communities towards a strong, safe, healthy future
- Providing employment opportunities and growing the local talent pool within the region
- Having inclusive engagement strategies
- Working with environmentally sound businesses to invest in the region
- Being resilient and adaptable to future challenges

### Values and Ethics Statement

Our core values are fundamental to the council and its staff. These values determine how we do business and interact with colleagues and the public.

- Respect – respect for each other's opinions and ideas
- Equality – we are all equal
- Accountability – being accountable for our own actions and behaviours
- Trust and honesty – being trustworthy and honest with one another and with our community members
- Culture –acknowledge and respect the cultures of our people
- Heritage – we acknowledge and protect our heritage.

- Council considered the cost of a permanent office in Katherine and suggested staff investigate the possibility of demountable accommodation that would be within the Council budget. A decision by Council was made to purchase a pre used demountable for 18 Pearce Street that should provide temporary office for our Katherine staff. This building needed to be above the 1 in 100 flood level on the Pearce Street site.
- Big Rives Regional Economic Growth Committee was established with members appointed by the Chief Minister of the Northern Territory Government. This independent advisory committee to government comprised of regional leaders across key industry sectors, business, local government, and Aboriginal leadership. The Victoria Daly Regional Council was represented by the CEO Russell Anderson. The plan with its four strategic objectives for growth was accepted by government. It highlights the competitive advantages, aboriginal opportunities, growth of population and infrastructure and workforce planning.
- After delays to address an underground water main issue at Yarralin that traversed across residential land that needed rerouting, funding was sourced to address the issue. The result two duplex accommodations will be built and available in the next financial year.
- Homelands funding became an issue due to the lack of water and electricity at Lingara. After constant requests to the NT funding body for adequate funds to address the issues, the Mayor met with the Federal Minister for NIAA (Minister Burney) to seek further support to resolve the issues.

I congratulate all staff for their effort to implement Council's directions and address the challenging changes that occurred during the year. Without the staff commitment to the change processes, there may have been delays in our IT implementation. Staff are proud of adopting new processes by

attending training, consulting, and mentoring to develop the skills in addressing the future requirements of the Victoria Daly Region Council's operations.

Thanks, to the Department of the Chief Minister and "Cabinet, Local Government Division", "Big Rivers Coord Committee", "Department of Infrastructure, Planning and Logistics" and numerous other organisations including the Northern Land Council for assisting staff to achieve the outcomes and goals of Council. Without this support many projects and issues would have not been achieved.

Russell Anderson

Chief Executive Officer



# ABOUT COUNCIL

# ABOUT COUNCIL



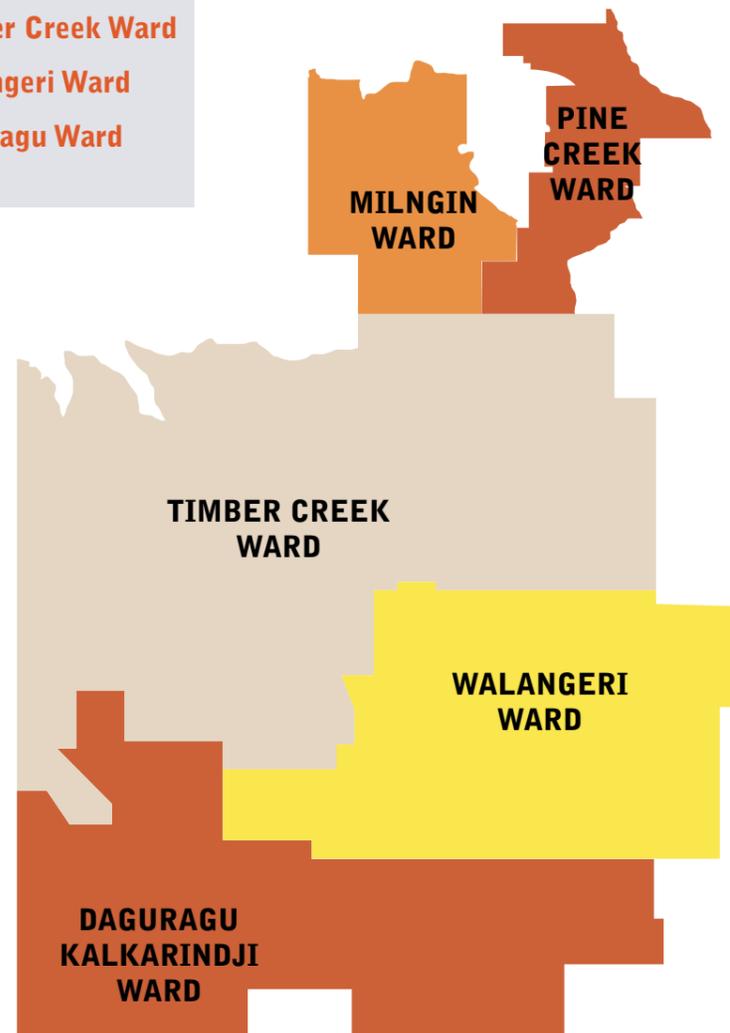
## VDRRC Wards

Covering around 154,000 square kilometres of some of the most remote and vibrant parts of the Territory, Victoria Daly Regional Council delivers a range of local government services and programs to residents across five wards:

- Milgin Ward
- Pine Creek Ward
- Timber Creek Ward
- Walangeri Ward
- Dagaragu Ward

Characterised by stunning National Parks, dramatic escarpment ranges and flowing rivers with some of the best fishing in the country, the region is diverse and rich in landscape, culture, and history.

Council offices are located in the five major communities of Timber Creek, Pine Creek, Yarralin, Kalkarindji, and Nauiyu.



## Elected Members

A general election of the Victoria Daly Regional Council was held and declared on the 28 September 2021. Councillors Pedwell, Macleod, McTaggart and Garlett were re-elected for another four-year term with new Councillor Yvette Williams elected to represent Pine Creek Ward. During the Ordinary meeting of Council of 28 September 2021,

Councillor Pedwell was elected as Mayor for the duration of the current Council, whilst the position of Deputy Mayor was resolved to be for a duration of 12 months. Councillor Garlett was the elected Deputy Mayor for the first year from 28 September 2021 until 28 September 2022.



MAYOR  
Brian Pedwell  
WALANGERI WARD



DEPUTY MAYOR  
Shirley Garlett  
TIMBER CREEK WARD



COUNCILLOR  
Andrew McTaggart  
MILNGIN WARD



COUNCILLOR  
Georgina Macleod  
DAGURAGU WARD



COUNCILLOR  
Yvette Williams  
PINE CREEK WARD



# ABOUT COUNCIL

# ABOUT COUNCIL



## Ordinary Council Meetings

Ordinary Council Meetings are held every month. This year Council has continued to improve and strengthen its governance and planning structures. Through employing best-practice governance, Council ensures its budgets and resources are allocated in a way that provides the greatest benefit to communities and community members. A minimum of two meetings a year are held in VDRC communities, however this year due to COVID-19 and sorry business we were unable to achieve this. Council meetings are open for the public to attend with the exception of confidential business. All meeting agendas and minutes are made available on the Council's website: [www.victoriadaly.nt.gov.au](http://www.victoriadaly.nt.gov.au), or can be viewed or purchased at all Council offices.

### Council as at 30 June 2022:

- Chair**  
Mayor Brian Pedwell
- Members**  
Deputy Mayor Shirley Garlett,  
Councillor Andrew McTaggart,  
Councillor Yvette Williams,  
Councillor Georgina Macleod

Ordinary Council Meeting and Special Ordinary Council Meeting Attendance 2021-22						
Meeting Date	Mayor Pedwell	Councillor Garlett	Councillor Macleod	Councillor Williams	Councillor McTaggart	Councillor Lawrence
5 July 2021 (S)	✓	A	✓		✓	✓
29 July 2021	✓	✓	✓		✓	✓
28 September 2021	✓	✓	✓	✓	✓	
22 October 2021	✓	✓	✓	✓	✓	
15 November 2021 (S)	✓	✓	✓	✓	✓	
30 November 2021	✓	✓	✓	✓	✓	
2 December 2021 (S)	✓	✓	✓	✓	✓	
14 December 2021	✓	✓	✓	✓	✓	
21 December 2021 (S)	✓	✓	✓	✓	✓	
28 January 2022	✓	A	✓	✓	✓	
22 February 2022	✓	✓	✓	✓	✓	
11 March 2022 (S)	A	✓	✓	✓	✓	
31 March 2022	✓	✓	✓	✓	✓	
14 April 2022 (S)	✓	✓	✓	✓	✓	
27 April 2022	✓	A	A	✓	✓	
9 May 2022 (S)	✓	✓	✓	✓	✓	
31 May 2022	✓	A	✓	✓	✓	
28 June 2022	✓	✓	✓	✓	✓	

✓ - Attended, A – Apology, S – Special Meeting

## Finance Committee

The Finance Committee Terms of Reference was developed and adopted by Council during the meeting on 22 October 2019. The first meeting of Finance Committee was held on 25 February 2020.

Finance Committee meetings consider financial and urgently arising matters that cannot be delayed until the following meeting. Due to Ordinary meeting of council being held monthly during the 2021-22 financial year, the finance committee has met once during this reporting period on the 30 August 2021.

### Committee membership as at 30 June 2022:

- Chair**  
Mayor Brian Pedwell
- Members**  
Deputy Mayor Shirley Garlett,  
Councillor Andrew McTaggart,  
Councillor Yvette Williams,  
Councillor Georgina Macleod

Finance Committee Meeting Attendance 2021-22					
Meeting Date	Mayor Pedwell	Councillor Garlett	Councillor Macleod	Councillor Lawrence	Councillor McTaggart
30 August 2020	✓	✓	✓	✓	✓

✓ - Attended, A – Apology

Council meetings – Extra meeting allowance payments including ARMC	
Mayor Pedwell	0.00
Deputy Mayor Garlett	0.00
Councillor Lawrence	2,000.00
Councillor Macleod	9,006.54
Councillor McTaggart	9,006.64
Councillor Williams	8,903.96
<b>TOTAL</b>	<b>28,917.14</b>



# ABOUT COUNCIL

## Audit and Risk Management Committee

Council is committed to ensuring stable and accountable governance and a strong process of accountability for its internal operations. The Audit and Risk Management Committee ('ARMC') is Council's mechanism for overseeing, monitoring and identifying risk practices across all of Council's operations with external experts in their fields offering support and advise. The committee has extensive powers to identify and investigate any aspect of Council's ongoing operations and to recommend appropriate action, should they consider this warranted.

In March 2022, the ARMC was actively involved in development of a new risk matrix system for Victoria Daly Regional Council, which was facilitated by JLT Risk Solutions Pty Ltd. The risk matrix was a collaborative effort from staff, committee members and Councillors.

### Committee membership as at 30 June 2022:

**Chair**

Mr John De Koning

**Members**

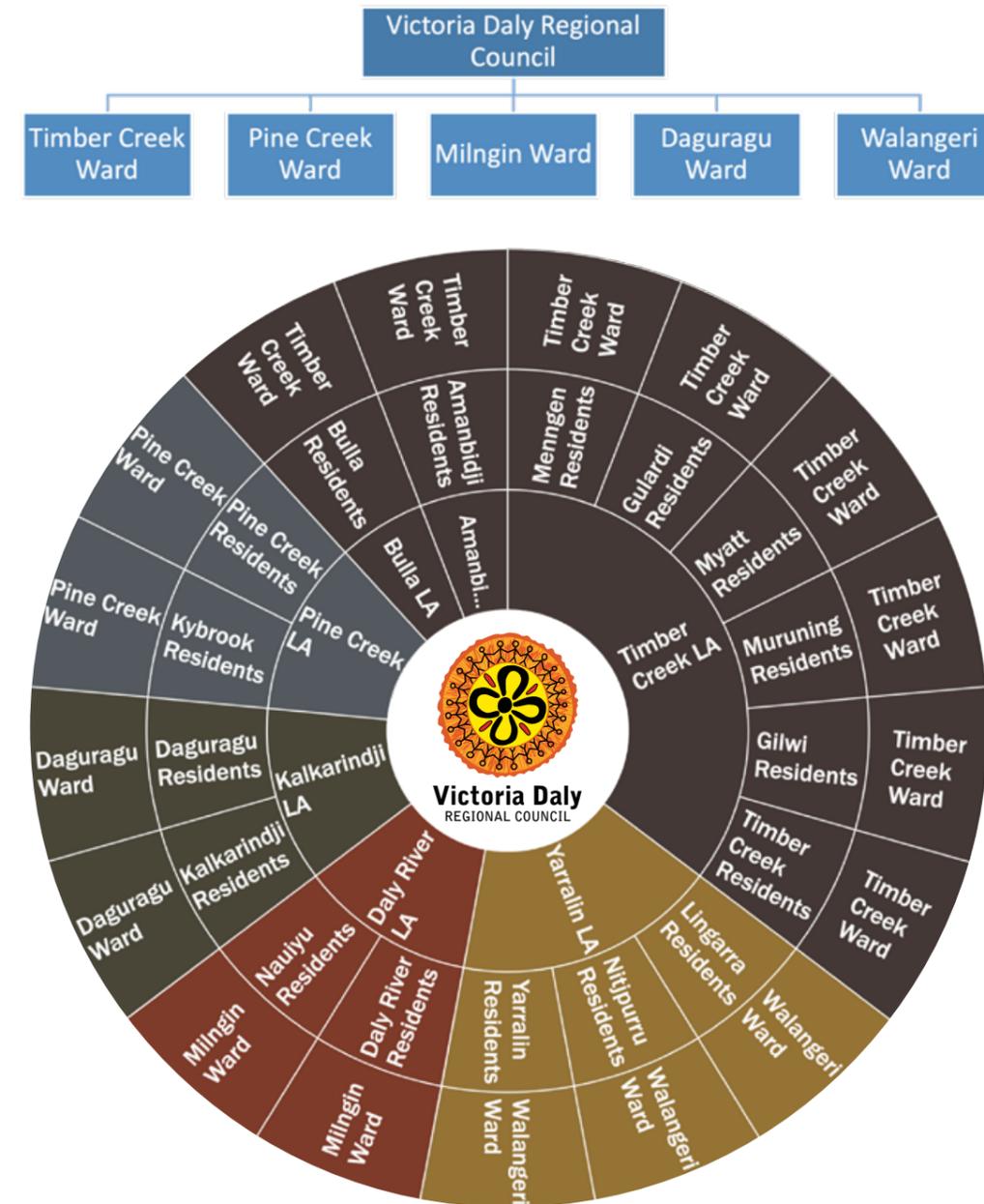
Deputy Mayor Shirley Garlett,  
Councillor Georgina Macleod,  
Mrs Maxine Bright

Audit and Risk Management Committee Attendance 2021-22					
Meeting Date	Councillor Macleod	Councillor Lawrence	Councillor Garlett	Mr John Koning	Ms Maxine Bright
7 July 2021	✓	✓	✓	✓	✓
11 November 2021	✓		✓	✓	A
30 March 2022	✓		✓	✓	✓
30 May 2022 (provisional)	✓		A	✓	A

✓ - Attended, A – Apology

Audit and Risk Management Committee External Member Payments 2021-22	
Mr John Koning	3,200.00
Ms Maxine Bright	2,400.00

## Council Governance Structure





## Local Authorities

Council continues to support Local Authorities to improve responsiveness to local community needs and aspirations through local decision making. Through this structure, Council receives timely and relevant information on issues affecting community members and sets local community priorities through the Regional Plan. Furthermore they are involved in planning and providing feedback on Council service delivery.

The majority of Local Authorities have achieved the minimum requirements of four meetings per year. The exceptions to this being Yarralin-Pigeon Hole (Nitjpurru) and Amanbidji Local Authorities. Both Local Authorities were impacted by sorry business which resulted in meeting cancellations.

Council encouraged local authorities to engage with department representatives regarding the implementation of the *Local Government Act*

2019. Department representatives attended meetings to present the key changes Local Authorities will face with the change of Local Authority guidelines.

Local Authorities have been proactive in liaising with Council, communities and other stakeholders (both government and non-government) resulting in many projects that benefit the wider community. The Local Authorities have in place a structure that allows third parties to attend meetings and contribute to future or current community projects, making recommendations to, or seek information from, the Local Authority. This supports the Local Authority in being well informed and able to engage effectively with their community regarding projects and initiatives relevant to the community.

Local Authority	Ward
Daly River Local Authority	Milgin Ward
Pine Creek Local Authority	Pine Creek Ward
Timber Creek Local Authority	Timber Creek Ward
Bulla Local Authority	Timber Creek Ward
Amanbidji Local Authority	Timber Creek Ward
Yarralin/Pigeon Hole Local Authority	Walangeri Ward
Kalkarindji/Daguragu Local Authority	Daguragu Ward

## Local Authority Meeting Payments

Local Authority	Number of Members	Meetings Held	Sitting Fees Total
Kalkarindji/Daguragu	8	4	3,022.58
Daly River/Nauiyu	7	5	3,325.08
Pine Creek	12	4	2,979.02
Timber Creek	7	5	3,669.93
Yarralin/Pigeon Hole	7	2	561.44
Bulla	7	4	2,634.17
Amanbidji	10	2	820.38

## Consultations

### REGIONAL PLAN 2022-23

Throughout the development of the 2022-23 Regional Plan ('the Plan') Local Authorities were engaged to identify community project priorities. The Plan was developed through a strong focus on community engagement and aims to guide Council's approach to decision making and service delivery.





# OUR SERVICES

# OUR SERVICES



## Our Services



### SERVICE DELIVERY APPROACH

All services provided by Council are delivered in consultation with communities, residents and businesses to give the best possible outcomes for all. Input into the Regional Plan is sought ensuring priority projects identified by communities are included in Council planning. Sustainable

employment within the community remains a key pillar of Councils strategic planning whilst also caring for the most vulnerable members; the aged and the young.

Our core functions, programs and community services are supported and funded by the Federal and Northern Territory Governments.

### SHARED SERVICES

Stakeholder	Program	Location
Green River Aboriginal Corporation	Sport and Recreation	Naiyu
*CouncilBIZ	ICT Services	Whole of Council
Katherine Town Council	Waste Management	Pine Creek

\*REFER TO [WWW.COUNCILBIZ.NT.GOV.AU](http://WWW.COUNCILBIZ.NT.GOV.AU) FOR A FULL COPY OF THE COUNCILBIZ ANNUAL REPORT

### GOVERNMENT GRANT FUNDING

Council acknowledges the funding and support received from Federal and Northern Territory Governments for the programs and services delivered to communities throughout the region. As the Council is committed to serve our community and build a better tomorrow for all members in

Victoria Daly region, the grants from Federal and State government authorities assisted us in achieving our goals in 2021-22 and enhance the overall social, economic and cultural development.

On behalf of the Victoria Daly Regional Council, we express our sincere gratitude for funding to the following government agencies:

Federal Government	Northern Territory Government	Other
<ul style="list-style-type: none"> <li>Department of the Prime Minister and Cabinet</li> <li>National Indigenous Australians Agency</li> <li>Department of Social Services</li> <li>Department of Education and Training</li> <li>Department of Human Services</li> <li>Department of Attorney &amp; Justice</li> <li>Department of Health</li> </ul>	<ul style="list-style-type: none"> <li>Department of the Chief Minister</li> <li>Department of Tourism, Sport &amp; Culture</li> <li>Department of Local Government, Housing and Community Development</li> <li>Department of Trade, Business and Innovation</li> <li>Department of Territory Families</li> <li>NT Grants Commission</li> </ul>	<ul style="list-style-type: none"> <li>Australia Day Council</li> <li>Australia Post</li> <li>Centrelink</li> </ul>



# OUR SERVICES

# OUR SERVICES



## Service Delivery

Council's core functions, service delivery and community services programs are delivered in consultation with our communities to ensure the best possible outcomes for all constituents.

Services provided over the 2021-22 FY include:															
Service Categories	Amanbidji	Bulla	Kalkarindji	Daguragu	Nauiyu	Pine Creek	Timber Creek	Yarralin	Pigeon Hole	Lajamanu	Gilwi	Kybrook	Lingara	Myatt	Wooliana
<b>Municipal Services</b>															
Cemetery						✓	✓								
Road Maintenance			✓	✓	✓	✓	✓	✓	✓						
Sports Grounds				✓		✓	✓								
Parks			✓	✓	✓	✓	✓	✓							
Playgrounds			✓	✓	✓	✓	✓	✓							
Waste Collection, Management & Landfill			✓	✓	✓	✓	✓	✓	✓						
Council Infrastructure			✓	✓	✓	✓	✓	✓							
<b>Council Engagement</b>															
Local Authorities	✓	✓	✓		✓	✓	✓	✓							
Liaison and Communication	✓	✓	✓	✓	✓	✓	✓	✓	✓						
Customer Service	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓					
<b>Programs</b>															
Community Development Programme (CDP)	✓	✓	✓	✓			✓	✓	✓	✓			✓	✓	
Aged Care (CHSP, HCP, NATSIFACP)		✓	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓	✓
National Disability Insurance Scheme		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Night Patrol		✓	✓	✓	✓	✓	✓	✓	✓						
Remote School Attendance Program (RSAS)								✓							
Outside School Hours Care						✓									
Library						✓									
Remote Indigenous Broadcasting (RIBS)			✓	✓	✓		✓								

## Service Delivery cont.

Services provided over the 2021-22 FY include:															
Service Categories	Amanbidji	Bulla	Kalkarindji	Daguragu	Nauiyu	Pine Creek	Timber Creek	Yarralin	Pigeon Hole	Lajamanu	Gilwi	Kybrook	Lingara	Myatt	Wooliana
Sports and Recreation		✓	✓	✓		✓	✓	✓							
<b>Administration Support Services</b>															
Asset Management			✓	✓	✓	✓	✓	✓	✓						
Governance and Compliance	✓	✓	✓	✓	✓	✓	✓	✓	✓						
Financial Services	✓	✓	✓	✓	✓	✓	✓	✓	✓						
Human Resources	✓	✓	✓	✓	✓	✓	✓	✓	✓						
Work Health and Safety	✓	✓	✓	✓	✓	✓	✓	✓	✓						
Information Technology	✓	✓	✓	✓	✓	✓	✓	✓	✓						
Records Management	✓	✓	✓	✓	✓	✓	✓	✓	✓						
<b>Other Services</b>															
Airstrip Maintenance			✓		✓		✓	✓	✓						
Centrelink			✓	✓	✓	✓	✓	✓							
Post Office Agency			✓	✓	✓			✓							
Street Lights			✓	✓	✓	✓	✓	✓	✓						
Town litter collection			✓	✓	✓	✓	✓	✓							
<b>Outstation Services</b>															
Housing Maintenance Services													✓		✓
Essential Services													✓		✓
Homeland Extra Allowance													✓		

# OUR PEOPLE

# OUR PEOPLE



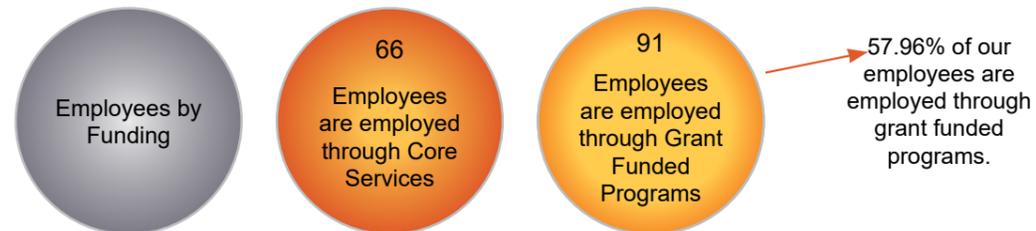
## Our People Through Corporate Services

A key strategy for Council and our ongoing commitment is to strengthen community capacity by increasing local Indigenous employment, "local people for local jobs" through developing regional opportunities by providing regional employment. Investing in training, skills recognition and ongoing promotional opportunities allowing our employees to gain the experience, knowledge and builds confidence allowing employees to up leadership roles within their own communities.

Council employs 157 employed across our region and wards to deliver various Council core business and program services funded by Federal and State Governments providing a variety of opportunities

and career path options in Parks and Gardens, Administration, Aged Care / NDIS, Night Patrol, Sports and Recreation, CDP, Remote Schools Program and Media and Broadcasting.

Employees are located throughout the Councils Wards to strengthen communities through local employment. Although Council has seen a slight decline in numbers over the past twelve months, Council proudly employs 100 local Indigenous employees throughout the region filling various roles from the ground up through to Management with them all contributing in making their communities stronger.



Employees are located throughout the Councils Wards to strengthen communities through local employment.

Employees by Work Location	Total	Percentage of Workforce
Kalkarindji	25	16%
Lajamanu	4	2.5%
Naiyu	18	11%
Pine Creek	14	9 %
Timber Creek	19	12%
Yarralin	31	20%
Lingara	1	1 %
Regional Office	45	28.5%

63.6% of our workforce is local Indigenous community members

## Our People Through Corporate Services

### WOMEN IN OUR WORKFORCE

When our employees have cultural obligations and changes in their personal and family circumstances Council supports employees where possible.

Nearly half of Councils employees are women making up 48% of the workforce. Council will continue to offer flexible working arrangements from full time, part time to casual to encourage and engage women to join and stay in our workforce.

#### Our Indigenous Employees by Community

Council's primary focus is the employment of Local People for Local Jobs. Our current Indigenous employment rate is 63.6%

Kalkarindji	84%
Lajamanu	75%
Naiyu	72%
Pine Creek	64%
Timber Creek	73%
Yarralin	100%
Lingara	100%
Regional Office	11%



# OUR PEOPLE



## Our People Through Corporate Services

### EMPLOYEE SAFETY

The Council is committed to providing a safe working environment for all its employees, contractors and visitors. Work Health and Safety is an important part of the induction process for all new employees.

Work Health and Safety updates and sessions are provided to employees throughout their tenure to ensure continuous improvement and employee education. This is done in several ways such as group information sessions, all staff emails, handouts or through tool box meetings. Council continues to conduct random alcohol and drug testing to ensure our workplaces are free of alcohol and drugs providing a safer work place for all. The continuous reviewing and monitoring of policies and practices ensures on the ground operations are audited on a regular basis to enable compliance to be achieved.

### EMPLOYEE DEVELOPMENT

Although quiet through the COVID-19 period Council has picked up momentum to ensure we invest in our most important asset, our people. Providing employees career development opportunities, internal transfers and promotions. Allowing employees to develop, reach their goals and feel a valued part of our Council.

Opportunities are increased through the mentoring, development and confidence building in employees wishing to advance in their careers or change career paths.

Work placements continue through the Community Development Program (CDP) providing CDP participants the opportunity to be exposed to their choice of employment by gaining skills, experience and knowledge before commencing employment in the workplace.

### STAFF TRAINING

In the past 12 months 147 training spots were filled with various training in the areas of:

- 4WD & Driving on Unsealed roads
- Fire Warden Training

- First Aid / CPR
- Defib Awareness
- Airport Reporting ARO and ALA
- Public Sector Management Program
- SharePoint
- Indesign
- Approval Max
- Rates
- Roubler
- Xero
- Doc Assembler
- Asset Guru
- ICAC Mandatory Training

### FINANCIAL SERVICES

As Council migrated to a new Enterprise Resource Planning System the Financial Department took full advantage and invested in a new financial system that suited Councils requirements, needs and useability. The financial department completed a migration of data from Technology One to Xero and continued to run two systems parallel to ensure the transition to the system went smoothly. The Finance Department spent time implementing the new system across Council by providing education sessions, training and on-going support to staff.

### GOOD GOVERNANCE

The Governance and Compliance area has seen the introduction of the new Local Government Act 2019. The implementation of the new legislative requirements has been rolled out to all employees across before 30 June 2022.

Continuous improvements made to policies and procedures through reviews has continued to ensure Councils operational compliance and included the introduction of a new Risk Matrix system, the risk matrix system through a collaborative effort which included VDRC management, VDRC Audit and Risk Committee and Councillors participation and involvement.

## Our People Through Corporate Services

### INFORMATION TECHNOLOGY AND COMMUNICATIONS

Over the past twelve months Council has worked hard to complete the move from conventional servers through the migration to cloud based systems. This has seen Councils IT infrastructure being upgraded in the following areas:

- Network
- Communications
- Satellite network
- Exchange
- Microsoft office 365 cloud environment
- End point manager
- Mobile device management (MDM)
- Hardware
- Asset and fleet management
- Agenda management
- ERP systems
- Domain and DNS management
- Copiers
- File storage
- Document management data
- Installations

The migration into a cloud-based environment is intended to improve efficiency, accessibility whilst delivering financial savings, whilst having programs that will provide a comprehensive framework around Councils Financial, Human Resources, Asset Management and Records Management capabilities.



# OUR PERFORMANCE

## Goal 1: Quality Leadership

Provide proactive leadership with transparent and accountable governance

1	OBJECTIVE ONE			
1.1	Strategy	Outcomes	KPI	Result for the 2021-22 FY
	Ensure effective community leadership and representation to Council of local issues through Local Authority Committees	<ul style="list-style-type: none"> <li>Council meetings which have clear actions</li> <li>Clear costed action plans developed and implementation by Local Authority Committees</li> </ul>	<ul style="list-style-type: none"> <li>Number of LA meetings held per community</li> <li>Attendance rates at LA meetings</li> <li>Number of actions arising from Local Authority meetings</li> <li>Number of actions implemented during the period</li> </ul>	<b>Meetings / attendance</b> Pine Creek - 4 / 69% Daly River - 5 / 78% Kalkarindji/Daguragu 4 / 79% Yarralin/Nitjpurru 2 / 70% Bulla 3 / 76% Timber Creek - 4 / 57% Amanbiji - 1 / 54% <b>Actions reporting measures to be implemented</b>
1.2	Support and train elected regional representatives	<ul style="list-style-type: none"> <li>Training Plan developed and implemented for elected members and representatives</li> <li>Training attended to be reported in the Council's Annual Report</li> </ul>	<ul style="list-style-type: none"> <li>Training undertaken</li> <li>Training spend</li> </ul>	<ul style="list-style-type: none"> <li>Elected member mandatory training</li> <li>xx</li> <li>\$14,343</li> </ul>
1.3	Comply with all statutory, regulatory and reporting requirements	<ul style="list-style-type: none"> <li>No concerns identified by relevant statutory or regulatory authorities</li> <li>Unqualified Annual Financial Statements</li> <li>All grants acquitted according to funding guidelines.</li> </ul>	<ul style="list-style-type: none"> <li>Number of audit findings</li> <li>Percentage of statutory reporting requirements completed on time</li> </ul>	<ul style="list-style-type: none"> <li>No findings</li> <li>100%</li> </ul>
1.4	Create and implement an external communications plan which informs stakeholders of Council's activities	<ul style="list-style-type: none"> <li>External communications plan with measurement tools endorsed and funded by Council</li> <li>Clarity in relation to stakeholders and messaging to each stakeholder group</li> <li>Report against communications plan activities in Council meetings and the Council's Annual Report</li> </ul>	<ul style="list-style-type: none"> <li>Stage of development of plan</li> <li>Number of stakeholder engagement activities undertaken</li> <li>Social media engagement</li> </ul>	<ul style="list-style-type: none"> <li>planning and production phase</li> <li>Council attended 100% of Council supported community events</li> <li>128 FB Posts, reached 23,113, and 3,359 page visits</li> </ul>
1.5	Advocate on behalf of the region to address regional disadvantage	<ul style="list-style-type: none"> <li>Council identified priorities communicated to relevant Government, agency or organisation and</li> <li>Outcomes of Advocacy activity reported to Council and stakeholders concerned</li> </ul>	<ul style="list-style-type: none"> <li>Number of priorities being advocated</li> <li>Number of new priorities raised with and accepted by the Council</li> <li>Priorities achieved/implemented</li> </ul>	<ul style="list-style-type: none"> <li>51</li> <li>34</li> <li>4 delivered / 18 In progress / 12 not yet commenced</li> </ul>
1.6	Develop an overall responsible reporting structure to enable Council to review the implementation and success or otherwise of the Strategic Plan and its objectives	<ul style="list-style-type: none"> <li>An approved reporting structure developed and implemented</li> <li>A responsive, proactive Council and structure which is resilient and responsive to change.</li> </ul>	<ul style="list-style-type: none"> <li>Number of Council meetings held and attendance</li> <li>Number of Finance meetings held and attendance</li> <li>Number of Audit and Risk Committee meetings held and attendance</li> </ul>	<ul style="list-style-type: none"> <li>18 / 93.3%</li> <li>1 / 100%</li> <li>4 / 82.3%</li> </ul>

# OUR PERFORMANCE

## Goal 2: Financial Stability

Enhance the Council's financial sustainability to enable quality services and assets across the region

2	OBJECTIVE TWO			
2.1	Strategy	Outcomes	KPI	Result for the 2021-22 FY
	Further develop and diversify the Council's Business division's contracts and activities to provide a wide range of income sources	<ul style="list-style-type: none"> <li>A Council approved forward looking budget developed which takes priority regional and local tasks into consideration</li> <li>Additional contracts awarded to Council resulting in improved on-ground activities in the region and at community level</li> <li>Robust reporting of financial statements to Council against all business divisions and regional initiatives</li> </ul>	<ul style="list-style-type: none"> <li>Spend on community improvement projects</li> <li>Number, amount and type of contracts under management</li> </ul>	<b>reporting measures to be implemented</b>
2.2	Work with key on-ground personnel to develop innovative budget solutions to minimise expenditure and maximise income streams	<ul style="list-style-type: none"> <li>Improved utilisation of assets</li> <li>Increased income from each region by agreed targets set, in conjunction, with Council Service Managers</li> <li>Reports to Council on a quarterly basis on any new income streams initiated</li> </ul>	<ul style="list-style-type: none"> <li>Return on assets and Asset turnover ratio</li> <li>Assets disposed (proceeds and gain/loss on sale)</li> <li>Diversified income \$ by category and total, growth rates and as percentage of total Council income</li> <li>Spending within amounts budgeted</li> </ul>	<ul style="list-style-type: none"> <li>ROA: 5.53% &amp; ATR: 0.44</li> <li>Written down value -\$37,314</li> <li>Proceeds from disposal \$173,045</li> <li>Total \$135,731</li> <li>Growth rates</li> <li>36% &amp; % of TCI 0.58%</li> <li>\$1,969,030 / \$2,085,446 budgeted</li> </ul>
2.3	Improve efficiencies within the Council to minimise resource wastage	<ul style="list-style-type: none"> <li>Improved communications between business division, Council Operations Managers, administration and finance</li> <li>Enhanced Corporate knowledge</li> <li>Yearly staff survey by Council to cover staff tenure, internal communication and well being</li> </ul>	<ul style="list-style-type: none"> <li>Average time to collect / debtor turnover ratio</li> <li>Average time to pay / creditor turnover ratio</li> <li>Percentage of overhead to project costs</li> <li>Spending within amounts budgeted</li> </ul>	<ul style="list-style-type: none"> <li>243 day/1.50</li> <li>63 day/5.76</li> <li>Average 15%</li> <li>\$20,325,234 / \$23,545,960</li> </ul>
2.4	Creation of a reserve to address Council's short, medium and long-term infrastructure requirements	<ul style="list-style-type: none"> <li>Identify reserve growth targets each year and categorised medium and long-term potential investment of reserve.</li> <li>Report Reserve and identified medium and long term investment of reserve funds</li> </ul>	<ul style="list-style-type: none"> <li>Reserve funds available</li> <li>Reserve funds committed</li> <li>Committed and actual spend of investments made</li> </ul>	<ul style="list-style-type: none"> <li>\$16,563,500</li> <li>\$1,251,200</li> <li>\$11,000,000</li> </ul>

# OUR PERFORMANCE

# OUR PERFORMANCE



## Goal 3: Invest in Our People

Grow our people through investment in training, skills recognition and developing regional opportunities for employment

3	OBJECTIVE THREE			
3.1	Strategy	Outcomes	KPI	Result for the 2021-22 FY
	Invest in training through the development and implementation of a comprehensive Training Plan covering all staff	<ul style="list-style-type: none"> <li>Training Plan and yearly budget approved by Council</li> <li>Report to Council on a six-monthly basis against the target Training within the plan</li> <li>Training budget set for new Indigenous employees to maximise the potential of successful employment</li> <li>Improved staff wellbeing and competency to undertake their duties</li> <li>Report against grants received for staff training initiatives</li> <li>Positive response to training in Yearly staff survey</li> </ul>	<ul style="list-style-type: none"> <li>Training spend</li> <li>Number of training sessions held</li> <li>Number of staff who received training</li> <li>All employees fully inducted within 3 months of commencement</li> </ul>	<ul style="list-style-type: none"> <li>\$113,212</li> <li>63</li> <li>147</li> <li>97% of employees fully inducted within 3 months of commencement</li> </ul>
3.2	Review the current organisational structure to improve communications, maximise inter departmental support and to grow staff capabilities and remuneration	<ul style="list-style-type: none"> <li>Structure reviewed and approved by Council within six months</li> <li>New position descriptions developed; positions filled with appropriate remuneration levels awarded</li> <li>Feedback from yearly survey to measure staff retention and wellbeing</li> </ul>	<ul style="list-style-type: none"> <li>Stage of organisational structure review</li> <li>Percentage of PDs completed as percentage of positions held</li> <li>Number of vacancies, days taken to fill vacancies</li> <li>Staff turnover</li> <li>Number of employees (indigenous v non-indigenous, admin v frontline, male v female)</li> </ul>	<ul style="list-style-type: none"> <li>Annual organisational review conducted and completed</li> <li>Position Descriptions are reviewed as an ongoing process of recruitment</li> <li>63.6% Indigenous employment</li> <li>48% female employment</li> <li>57% of employees are employed through grant funded programs</li> </ul>
3.3	Create and implement an internal communications and visitation plan which builds understanding between all divisions of the Council	<ul style="list-style-type: none"> <li>Internal communications structure documented and approved by Council</li> <li>Regional and head office visitation plan approved, costed and reported against to Council</li> <li>Yearly staff survey feedback from staff in regard to communications and visitation outcomes</li> </ul>	<ul style="list-style-type: none"> <li>Stage of development of communications and visitation plan</li> </ul>	<ul style="list-style-type: none"> <li>Visitation plans managed within departmental heads within budget.</li> </ul>
3.4	Grow local employment through the development and delivery of programs and contracts in communities and across the region.	<ul style="list-style-type: none"> <li>Council set percentage targets for local employment determined, accepted, monitored and achieved</li> <li>Training budget set for new Indigenous employees to maximise the potential of successful employment</li> <li>Targets reported against in annual report</li> </ul>	<ul style="list-style-type: none"> <li>Number programs run by Council</li> <li>Number of jobs programs support</li> </ul>	<ul style="list-style-type: none"> <li>8</li> <li>103.8</li> </ul>

## Goal 4: Liveability

Enhance the liveability of our communities and our regional lifestyle

4	OBJECTIVE FOUR			
4.1	Strategy	Outcomes	KPI	Result for the 2021-22 FY
	Delivery of quality programs which support resident's well being	<ul style="list-style-type: none"> <li>Report to Council existing programs delivered and outcomes achieved for residents</li> <li>Report to Council on new contracts and programs being delivered and the expected outcomes for the relevant community or stakeholder group</li> </ul>	<ul style="list-style-type: none"> <li>Number of programs delivered to support residents well-being</li> </ul>	<ul style="list-style-type: none"> <li>5</li> </ul>
4.2	Support and or facilitation of local and regional cultural and festival events	<ul style="list-style-type: none"> <li>Report to Council on the additional events held at the local level</li> <li>Additional grant funding received to hold events and festivals</li> </ul>	<ul style="list-style-type: none"> <li>Number of events supported</li> <li>\$ and level of in-kind support</li> </ul>	<ul style="list-style-type: none"> <li>3 (some planned community events were cancelled due to COVID-19)</li> <li>\$6,077 / Council provided volunteer support for community events held</li> </ul>
4.3	Facilitate the provision of services which improve residents' lives	<ul style="list-style-type: none"> <li>Report six monthly on existing and new services delivered and determine the impact on resident's lives</li> </ul>	<ul style="list-style-type: none"> <li>Number of reports to Council regarding provision of services</li> </ul>	<ul style="list-style-type: none"> <li>29</li> </ul>
4.4	Be business friendly to encourage the development of business and industry investment into the region	<ul style="list-style-type: none"> <li>Procedures and systems in place and active which enable quality feedback to potential investors or new businesses</li> <li>Relevant information available to potential businesses and investments</li> <li>Council to be consulted on new developments in the region prior to Development Consent Authority Approval</li> </ul>	<ul style="list-style-type: none"> <li>Number of tenders published on website</li> <li>Number of stakeholder engagement activities</li> </ul>	<ul style="list-style-type: none"> <li>5</li> <li>Unable to measure. Reoprtng measures to be implemented.</li> </ul>
4.5	Enhance the local sport and recreational environment within each community	<ul style="list-style-type: none"> <li>Each community to have a Council approved, costed Sport and Recreation Master Plan within 18 months with key milestone dates for development</li> <li>Report to Council on a six-monthly basis the additional grant funding gained for the facilities in each community</li> </ul>	<ul style="list-style-type: none"> <li>Number of sporting and recreational programs</li> <li>Number of sporting facilities under Council management</li> </ul>	<ul style="list-style-type: none"> <li>Sporting and Recreational activities in community varies with a new model of delivery currently being facilitated</li> </ul>

# OUR PERFORMANCE

# OUR PERFORMANCE



## Goal 5: Infrastructure

Continually improve Council's assets and infrastructure through good forward planning

5	OBJECTIVE FIVE			
5.1	Strategy	Outcomes	KPI	Result for the 2021-22 FY
	Develop and implement an Asset Maintenance and Replacement Program	<ul style="list-style-type: none"> <li>Approval of a costed Asset Maintenance and Replacement Program with key milestones indicated.</li> <li>Report to Council on the implementation based on grant funding achieved.</li> </ul>	<ul style="list-style-type: none"> <li>Stage of Asset Maintenance and Replacement Program</li> </ul>	<ul style="list-style-type: none"> <li>Implementation phase</li> </ul>
5.2	Identify, plan and implement a comprehensive ICT Plan	<ul style="list-style-type: none"> <li>Approval of a costed ICT with key milestones</li> <li>Report to Council on the implementation depending on grant funding achieved.</li> </ul>	<ul style="list-style-type: none"> <li>Stage of ICT plan</li> </ul>	<ul style="list-style-type: none"> <li>ICT plan completed</li> </ul>
5.3	Create and implement a structured vehicle and plant replacement program	<ul style="list-style-type: none"> <li>Approval of a costed vehicle fleet and plant replacement program with key milestones. Plan to cover a period of 10 years</li> <li>Report to Council regarding the implementation based on grant funding achieved.</li> </ul>	<ul style="list-style-type: none"> <li>Stage of vehicle and plant replacement program</li> <li>Number of vehicles replaced through program</li> </ul>	<ul style="list-style-type: none"> <li>Implementation phase</li> <li>Council disposed of eight vehicles and purchased 10 vehicles and 4 plant/equipment</li> </ul>
5.4	Develop and implement an Environmental Plan which will minimise Council's foot print and maximise recycling opportunities	<ul style="list-style-type: none"> <li>A living five-year staged Environmental Plan costed with milestones and approved by Council</li> <li>Report to Council on the implementation of the Plan</li> </ul>	<ul style="list-style-type: none"> <li>Number of strategies engaged to reuse and recycle</li> <li>Stage of Environmental Plan</li> </ul>	<ul style="list-style-type: none"> <li>3</li> <li>GHD Feasibility study (Part A&amp;B) completed</li> </ul>
5.5	Maximise grant income through targeting critical initiatives within the plans	<ul style="list-style-type: none"> <li>Key employees skilled up to maximise grant funding opportunities</li> <li>Council registered with a wide range of sites to maximise awareness of small to medium size grant opportunities</li> <li>Report to Council on a three-monthly basis of grant funding generated and acquitted.</li> </ul>	<ul style="list-style-type: none"> <li>Number of grants applied for</li> <li>Number of grant reports provided to Council</li> </ul>	<ul style="list-style-type: none"> <li>14</li> <li>12</li> </ul>

## Goal 6: Systems

Enhance the Council's financial sustainability to enable quality services and assets across the region

6	OBJECTIVE SIX			
6.1	Strategy	Outcomes	KPI	Result for the 2021-22 FY
	Review all policies and procedures to ensure compliance and consistency of implementation	<ul style="list-style-type: none"> <li>Specialist engaged to ensure compliance</li> <li>Induction Manual redeveloped to enable all staff to understanding policies and procedures.</li> <li>Ongoing training of staff to ensure consistency of applications</li> <li>Improved payroll (online system) similar to NTG MyGov</li> </ul>	<ul style="list-style-type: none"> <li>Number of policies adopted congruent to Local Government Act 2019</li> </ul>	<ul style="list-style-type: none"> <li>25</li> </ul>
6.2	Overhaul the Council's Knowledge Management system to assist in improving staff efficiency and access to records	<ul style="list-style-type: none"> <li>Scope of work clarified, approved by Council and person engaged to redevelop the Knowledge Management system</li> <li>Training manual developed and implement through quality training for all staff.</li> <li>All software and hardware manuals centralised and on-line</li> <li>Ability to access standard documents, reports, plans and corporate information improved dramatically improving efficiency of the Council and well-being of staff</li> </ul>	<ul style="list-style-type: none"> <li>Number of software manuals centralised</li> <li>Number of hardware manuals centralised</li> </ul>	<ul style="list-style-type: none"> <li>12</li> <li>2</li> </ul>
6.3	Upgrade software and hardware to improve work efficiency	<ul style="list-style-type: none"> <li>Staff requirements built into ICT system</li> <li>Training on software and hardware included in Training Plan</li> <li>Council progressively install CCTV cameras in all waste operations and required Council assets</li> </ul>	<ul style="list-style-type: none"> <li>Number of programs engaged to improve efficiency in the workplace</li> </ul>	<ul style="list-style-type: none"> <li>7 new programs introduced to improve councils efficiencies</li> </ul>

# OUR PERFORMANCE

# GRANTS



During the 2021-2022 financial year, the funding unit administered over 30 different fund accounts worth an estimated \$10 million. Reports have been prepared and lodged in accordance with the relevant funding agreements, guidelines and terms of conditions of the grants.

In the 2021-22 financial year, Council managed approximately \$3.2 million in grants funding to address priority projects. Some major projects funded in the 2021-2022 financial year include: installation of a small cell satellite to enable mobile connectivity at Lingara, upgrades to the Pine

Creek dump point, fencing of the Pine Creek waste management facility, construction of waste transfer station at Pine Creek, major repairs and upgrades to the community sports hall at Daguragu and more.

Additional grant applications will be submitted over the next financial year in line with the Victoria Daly Regional Council's Regional Plan 2022-23.

The following are projects which have been funded through grants received in 2021-2022 and exclude operational grants.

Regional Office – Multiple Communities	Project	Grant Value
Department of The Chief Minister And Cabinet	Refurbishment of Council Chambers	\$5,000
Department of The Chief Minister And Cabinet	Feasibility Study for waste and resource management in the Victoria Daly region	\$148,800

Kalkarindji / Daguragu	Project	Grant Value
Australian Government	Major repairs and upgrades to Daguragu community sports hall	\$636,486

Naiyu	Project	Grant Value
Australian Government	Naiyu Community NAIDOC Celebration	\$2,718

Pine Creek	Project	Grant Value
Department of The Chief Minister And Cabinet	Contribution toward construction of waste transfer station	\$148,800
Department of The Chief Minister And Cabinet	Contribution toward construction of waste transfer station	\$250,000
Tourism NT	Construction of Interpretive Bird Signage	\$64,487
Community Benefit Fund	Upgrades to the Pine Creek Dump Point	\$11,871
Northern Territory Government	Australia Day Celebration	\$1,500

Timber Creek	Project	Grant Value
Northern Territory Government	Australia Day Celebration	\$1,500

Yarralin / Pigeon Hole / Lingara	Project	Grant Value
Aboriginal Benefits Account	Installation of Telstra Small Cell Satellite at Lingara	\$174,950
Department of The Chief Minister And Cabinet	Relocation of non-compliant water main at Yarralin	\$130,000

# COUNCIL OPERATIONS



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## Projects

2021-22		
Project List	Status as at 30 June 2022	Comments
Yarralin Duplex	In progress	Relocation of water main let to tender, delayed due to water supply issues.
Demountable Building to Kalkarindji and Timber Creek	Ongoing	The two demountables were previously located in Pearce Street in Katherine on an allotment purchased by the Council for a future office complex
Pine Creek Waste Management Design	Under construction	Waste transfer station contract let
Timber Creek Creek Waste Management Design	Under construction	Waste transfer station contract let
Demountable purchase - Office 18 Pearce Street, Katherine	Under construction	Relocation from 19 Crawford Street will occur in the 2022-23FY
GHD Consultancy for waste management	In progress	To review and recommend future waste management
Fencing at lot 100 Kalkarindji workshop	Complete	New fencing and existing fencing were installed around the entirety of lot 100 workshop at Kalkarindji. This provides more security for the fixed and mobile assets
Yarralin Security Fencing was carried out at the Yarralin office, Council Operations yard and the aged care facility.	Complete	Security Fencing was replaced and upgraded at the Yarralin Office, Workshop and Aged Care Facility. Providing security for mobile and fixed assets
Kalkarindji Libanangu Road Upgrade	Complete	Libanangu road upgrade saw new bitumen laid, driveways into houses and some drainage upgrades. Speed humps were also installed as a traffic calming device.

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# COMMUNITY SAFETY & WELLBEING

## Broadcasting and Media (RIBS)

Broadcasting and Media continued to be an important service to the council and its communities, which was clearly demonstrated in Nauiyu when radio was used to deliver vital communications promoting health messages regarding COVID-19 and vaccinations. The council look forward to the continued strong support and

training provided by TEABBA over the next 12 months to ensure the continued success of the program. This program is aimed to provide the community with local content, news and music and has a focus on 100 percent Indigenous employment.

## Community Night Patrol

Community patrol continues to deliver its services in the seven funded communities. The community Patrol currently has a team of 19 staff and aims to employ local people in the community wherever possible. In the past year, the community patrol program has achieved an indigenous employment rate of 100%.

Community Patrol provides services such as safe transportation, assist and sometimes relocating persons to safe location like women and/or men's refuge, sobering up shelter, clinic or hospital or families house if person agrees to relocation. Divert intoxicated people away from contact with the criminal Justice System and provide referral, information and advice when needed to people. Most importantly, ensure children are in a safe location at a reasonable hour with a parent/career to be able to participate in school during the next school day.

Community Patrol teams have been working alongside other stakeholders across the communities including sport and recreation, RSAS and other service providers.

Community Patrol is currently awaiting a response regarding Certificate III in Community Services for our staff. Staff are attending teams training sessions with NAAJA around Mandatory reporting laws, Domestic violence and DVO Laws, Night Patrol and police responsibilities, and Discrimination. New staff are to participate in CRANA Plus online training.

Over the past 6months Community Patrol had 1900contacts with community members, including referrals to police and safe houses, and clinics. These statistics are low from the previous year is due to liquor license restrictions during the COVID-19 pandemic with communities being lockdown and lockout.

## Remote School Attendance Strategy

Remote School attendance Strategy (RSAS) is a community-focused strategy that employs teams of local indigenous supervisor and officers to help get children to school. The RSAS program is being run in Yarralin Communities and strives to ensure all children in Yarralin Community attend school every day. The team also work closely with the Department of Education Students Engagement Team to support boarding School students.

The RSAS team are maximizing attendance by educating their community on the importance

of education. The team provides support to the school through helping at the school, participating in activities and programs delivered by the school. The program has contributed to the school through part funding reward and incentive programs. This program includes children who has an attendance rate of 100% are rewarded for their effects.

During the school holidays RSAS workers run activities for children to keep them engaged, this includes cultural activities, art and craft, and sports.

Night Patrol Daly River



Wesley Campbell and students RSAS Yarralin



# COMMUNITY SAFETY & WELLBEING

# COMMUNITY SAFETY & WELLBEING



## Sport and Recreation



Council continues to endeavour to deliver Sport and Recreation across its footprint. The aim of the program is to contribute to the employment of Sport and Recreation Officers to deliver and administer Sport and Active Recreation activities throughout the Victoria Daly region, manage and conduct regular organised intercommunity sport and recreation activities including provision of athlete, coach and official pathways and support intra-community sport and recreation activities. This allows for communities to become healthier and stronger through social engagement and physical activity.

Achieving the aforementioned outcomes has been somewhat difficult this year with recruitment of staff in Timber Creek, and Kalkarindji proving to be a challenge for various reasons. The impact of COVID-19 has also influenced service delivery and subsequent opportunities. Carnivals and festivals have been postponed due to restrictions and the lack of reasonably priced accommodation in regional centres including Katherine and Darwin.

The findings of the full review of the program previously conducted by Mint Key consultants to produce the Victoria Daly Get Active Program will be continually used to lobby funding bodies to help enhance recreational activities on community through either increased funding or the installation or refurbishment of infrastructure and resources.

Additionally, council has recently worked with the National Indigenous Australians Agency, who provide much needed funding for the provision of recreational services in community, to explore alternative service provision models as we work to rebuild the program to pre COVID-19 standards. Council looks forward to rolling out this new model over the coming months.



# AGED CARE

## Aged Care Quality and Safety Commission

As part of the Aged Care Quality and Safety Commission's expectations, Council has aligned the Aged Care programs to the new standards meeting policy and procedure requirements. Governance systems ensure that Council and local authorities are fully informed and supported to make sound decisions through reports presented at Council meetings. Staff engage in network meetings with Government Departments, medical staff and other organisations involved with the delivery of Aged Care. Partnerships ensure the continuation of Quality Care for participants.

## New Aged Care Building/Respite Centre in Timber Creek

Victoria Daly Regional Council is planning to set up respite centre in Timber Creek Community with the recently purchased new building. The current building is existing with five bedrooms, two disabled access bathrooms, one staff washroom, two large living areas, large kitchen and veranda with disabled access ramp. The building is also furnished with basic requirements and Council is seeking further upgrades to compliance with Australian Standards.

Opportunity to offer full range of Aged Care Services in Timer Creek: At present several aged care consumers and NDIS participants are eligible to receive centre-based activities as part of their packages.

### Council supports communities through the provision of Aged Care from centres located in:

*Kalkarindji and Daguragu,  
Yarralin and Lingara,  
Timber creek, Myatt, Gilwi,  
Bulla and Amanbidji, and  
Naiyiu and Wooliana*

### Services currently available across the programs include:

*Meals, Social Support, Personal care, Transport  
Domestic Assistance*

Opportunity to offer full range of Aged Care Services in Timer Creek

- Centre based Social Support Activities
- Centre Based Meals
- Centre Based Personal Care
- Centre Based Individual Support
- Better Meal preparation Facilities

## COVID-19 Aged Care Emergency Food Service Program:

Emergency Support for COVID-19 Meals Activity under the Commonwealth Home Support Program (CHSP)

A total amount of Grant was \$21,469.80 (GST exclusive)

**Objective:** To provide frail, older people with access to meals during the COVID-19 pandemic.

**Description:** The grantee to carry out the Activity as described in the program Manual to eligible clients identified for this Activity in accordance with the program Guidelines, and as outlined in the performance indicators. The Grantee must provide assistance and information to the Commonwealth as reasonably required by the Commonwealth.

**Total Number of Meals:** Total number of meals outputs across the 2021-22 FY: 1845 meals .

Home Care Package (HCP) The program is part of the Federal Government's continuum of care of older Australian's and is for people who have complex needs that can only be met by a coordinated package of care. HCP is a way of delivering services that allow participants to have greater control over their own lives by allowing them to make choices about the types of care and services they access and the delivery of services, including who will deliver the services and when. It is intended to maintain or build health and strengthen abilities to manage their referred level of independence.

# AGED CARE

The objectives of the program are:

- To assist people to remain living at home
- To enable consumers to have choice and flexibility in the way that the consumers are supported at home

## Commonwealth Home Support Program (CHSP)

The program assists frail, older people (65 years and over) or 50 years and over for Aboriginal and Torres Strait Islander people who are living in the community to maximise their independence. This is achieved through the delivery of timely, high-quality entry level support services, which consider each person's individual goals, preferences and choices and are underpinned by a strong emphasis on restorative approaches, including wellness and reablement. This program helps its participants to stay living in their own homes for as long as possible and wish to do by building relationships with the participants and their carers. Program growth has increased numbers by double in some communities.

## Indigenous Aged Care Employment program

Under the program, the Department provides funding for the employment of Aboriginal and Torres Strait Islander people in Aged Care services throughout Australia. The overall aim of the program is to increase employment and development opportunities for Aboriginal and / or Torres Strait Islander people in line with Government' commitment to halve the employment gap between Indigenous and non – Indigenous Australians. Council has identified the need to increase Indigenous Aged Care Employment funding to further develop existing workforce and meet the demand.

This Program supports Aboriginal and / or Torres Strait Islander Aged Care staff to access permanent employment opportunities with award wages, superannuation, leave entitlements and professional development. The Program also provides access to training and support. It aims to better skill Aboriginal and or Torres Strait Islander people in the Age Care workforce and contribute to the quality and cultural appropriateness of Aged Care services for Aboriginal and or Torres Strait Islander people.

## National Aboriginal Torres Strait Islander Flexible Aged Care (NATSIFAC)

The NATSIFAC program is part of the Australian Government's Strategy to improve the quality of, and access to aged care services for older Aboriginal and Torres Strait Islander people.

The program funds service providers to provide flexible, culturally appropriate aged care to older Aboriginal and Torres Strait Islander people close to their home and / or community. Council delivers home care services in accordance with the needs of the community. Utilisation of National Aboriginal Torres Strait Islander Flexible Aged Care Program funding has seen an increase of participants taking advantage of the twenty packages funded with council.

The objectives of the program are:

- Deliver a range of services to meet the changing aged care needs of community
- Provide aged care services to older Aboriginal and Torres Strait Islander people close to home and community
- Improve access to aged care services for Aboriginal and Torres Strait Islander people
- Improve the quality of culturally appropriate aged care services for Aboriginal and Torres Strait Islander people
- Develop financially viable cost-effective and coordinated services outside of the existing mainstream programs Aged Care provides good quality, culturally appropriate care that is both acceptable to and accessible by the community and meets the needs of the individual consumer. All policies, procedures and practices are in place to ensure the service delivers flexible, culturally appropriate care, which meets aged care standards. Council ensures that the individual consumer interests, customs, beliefs and cultural backgrounds are valued and nurtured, and the services assists consumers to stay connected with their family and community.

# NATIONAL DISABILITY INSURANCE SCHEME



## Vision of the NDIS Program

An inclusive region where people with disability are valued, respected and can contribute to community, no matter where they live.

## Principles of the NDIS Program

- The NDIS program is guided by the following principles co-developed with people with disability:
- To promote the dignity, autonomy, and freedom of people with disability
- To ensure people with disability aren't disadvantaged because of personal circumstances, such as home location
- To value the importance of culture to improving life outcomes
- To make people with disability the key decision makers in decisions that affect them
- For people with disability to have rights and choices which are protected and respected
- For people with disability to access the places, information, and services they need
- For people with disability to have the skills and opportunities to participate in the economy and be financially secure
- That the health and wellbeing of people with disability are supported
- To recognise that disability is only one part of someone's story

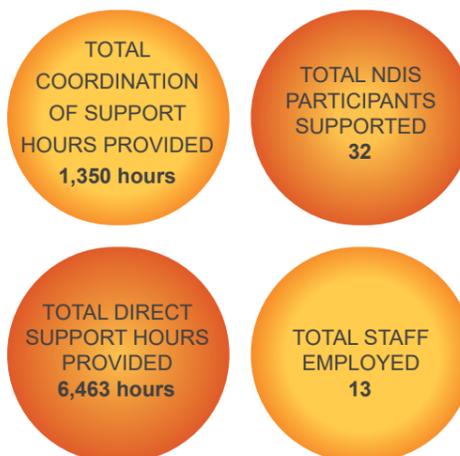


## Challenges of the NDIS Program

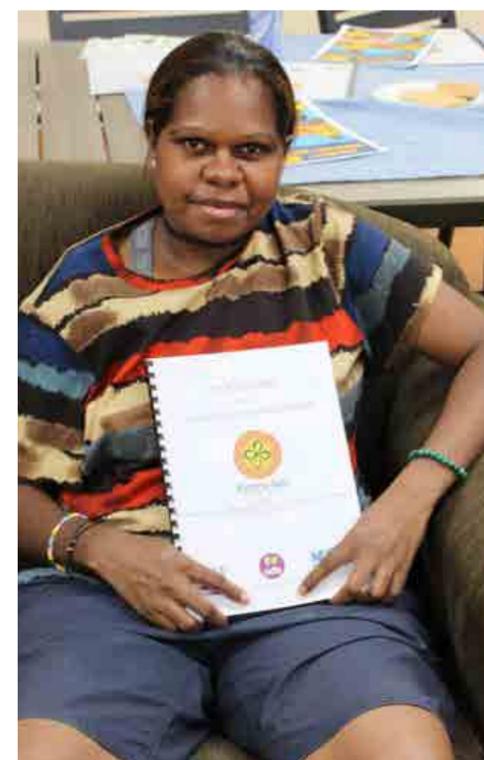
The overwhelming single greatest challenge throughout this year has been the need to respond to the COVID-19 pandemic and to keep participants and workers safe. Participants and staff responded flexibly and resiliently by working together to support each other. The extraordinary dedication, determination, resourcefulness, and resilience of so many in avoiding the potential for further impact of the pandemic is acknowledged.

## Outcomes of the NDIS Program

We respect all fellow Australians with disability; and reconfirm our commitment to the mission of the NDIS to contribute to a just and inclusive Australia where all can reach their full potential and contribution. We support the objectives of the Convention on the Rights of Persons with Disabilities through the work we do every day within the Victoria Daly Regional Council communities.



NDIS participants and staff in Yarralin



# COMMUNITY DEVELOPMENT PROGRAM (CDP)



The Victoria Daly Regional Council is contracted to deliver the CDP program on behalf of the National Indigenous Australians Agency (NIAA).

The CDP team has been working hard to ensure that the previous change which occurred in May 2022, is being implemented across our region. This change has included the Mutual Obligation Requirements of our jobseekers, since May none of our jobseekers are obligated to participate in the activities, followed by the announcement of a new employment program being introduced in July 2023.

These changes have not affected the staff's motivation to continue to deliver excellence across our region for our program and jobseekers.

CDP currently are assisting 675 jobseekers across our 4 sites, even though the caseload has increased over the last 12 months the medium age has remained at 33.5 and we have 99.3% indigenous jobseekers on our caseload.

Our CDP performance is reviewed by NIAA every six months.

During each 6th month period, our CDP team engages with our jobseekers to try to provide further assistance. Whether it is encouraging their attendance for upcoming training to gain certification or to help with applying for employment opportunities with our current labour market.

Some of the training has included:

- White card training
- Certificate II in Resources and Infrastructure
- Certificate II in Civil Construction
- Small engine Course
- Chainsaw ticket course
- Power tool Course
- Certificate III in Civil Construction Plant Operations

- White Card Course

We also assist our jobseekers with barrier management including:

- Back on track course
- Drive safe
- Healthy meals
- ID documents
- Licences
- Language, Literacy and Numeracy

Since June 2022, CDP has been successful with 39 anchored placements into employment. We also provide further aid by offering Post Placement Support for the first 6 months of the jobseeker being employed. It is firstly discussed with both the jobseeker and their employer contact to be agreed upon and is implemented the month after commencing.

It is during this time that CDP can assist the jobseeker with the necessities for their role. We have found that including their employer we are able to gain a strong working relationship, while maintaining communication. Some forms of what can be offered are stated below, this also differs depending on the employer's ability to assist the jobseeker, and what their position is.

- Personal Protective Equipment (PPE)
- Licences & SafeNT Applications
- Training – They can attend any training CDP have booked in, if it is suitable to their position
- Transport – Transport is implemented for jobseekers whose employment is not within walking distance
- Motivation/Attendance discussion

Brunette Downs PPS Placements



Chainsaw Training - Menngen community



Welding Training - Amanbidji



# COMMUNITY PROJECTS

# COMMUNITY PROJECTS



## Kalkarindji-Daguragu Local Authority

## Pine Creek Local Authority

2021-22 Kalkarindji   Daguragu Projects			
2021-22 Project	Strategic Plan	Status	Comments
Secure site for waste management	G1, G5	New Project	Requires investigation into land ownership
Mounted rubbish bins in public areas	G1, G5	New Project	
Installation of cold-water drinking fountains	G1, G4, G5	Completed	
Daguragu roads upgrade	G1, G5	Project in Progress	Weed and sapling management is included in works plan.
LED streetlights in Kalkarindji and Daguragu	G1, G4, G5	New Project	
More speed bumps	G1, G4, G5	New Project	
Upgrade Daguragu Recreation Hall	G1, G4, G5	Project in Progress	Scope of works is being prepared and going out for tender -Sept 2022
Upgrade / new Council office	G1, G2	New Project	
Water park / water fountain	G1, G4, G5	Completed	Fountain was purchased and has been installed in Central Park.
Daguragu playground development including fencing	G1, G4, G5	New Project	
More shade, trees, and seats in parks	G1, G4, G5	New Project	
General governance training	G1, G2	Project in Progress	Being coordinated by VDRC
ADVOCACY			
Advocate for sealing of Buntine Highway and Duncan Road (between Halls Creek to Kalkarindji)	G1, G5	Project in Progress	Road is currently under major upgrade.
Installation of signage welcoming visitors	G5	New Project	
Advocate for increased Night Patrol funding (7 days/week)	G1, G4	New Project	
Upstream river height gauge	G1, G4, G5	New Project	
* Multi-purpose building including community gym in Kalkarindji	G1, G4, G5	New Project	
* Advocate for men's shed	G1, G4	New Project	
Advocate for a community youth engagement officer	G1, G3, G4	Project in Progress	Currently advertising 3 positions for Sport and recreation.
Recycling points in public areas	G1, G4	New Project	
Re-establish cricket and tennis facilities	G1, G4, G5	New Project	

2021-22 Pine Creek Projects			
2021-22 Project	Strategic Plan	Status	Comments
Installation of sign at lookout	G1, G5	Delivered	AusIMM-Darwin Branch
* Repair community footpaths	G1, G4, G5	New Project	
Cemetery upgrade including water supply	G1, G4, G5	Project in Progress	Investigating landownership, Waiting on response from DIPL
Water bubblers in parks	G1, G4, G5	New Project	
Continue with the development of playground equipment	G1, G4, G5	Project in Progress	Once tender process completed and awarded work will commence.
Beautification of the Pine Creek water gardens	G1, G4, G5	Project in progress	Poisoning of classified weeds commenced, cleaning out ponds and gardens to start Oct
* Renew unsafe post and rail fences	G1, G4, G5	Project in progress	Quote to replace is expensive, sourcing an alternative product
Spotlights on sports oval	G1, G4, G5	Project in Progress	Requested quotes.
Upgrade playing field	G1, G4, G5	Project in Progress	Waiting on further information of requirements
* Meet EPA requirements	G1, G5	Project in progress	Fencing completed, Upgrade dumping facilities in progress, Signage ordered
ADVOCACY			
Improve town recycling options	G1, G5	Project in progress	Combined effort with Nauiyu and Timber Creek to source funding
Seek funding opportunities for Pine Creek festivals including Gold Rush and Didgeridoo festival	G1, G2, G6	Project in progress	When open to apply for Australia Day, IWD and Harmony Day
Advocate for Pine Creek Men's Shed	G1	Project in progress	Waiting on further info from existing participants to move forward
Continue supporting community safety through the Night Patrol program	G1, G4		
Bird watching hide including descriptions and images of local birds on plaques	G1, G5	Project in Progress	Project is due for completion by end of Dec. Managed by Treeti Business Consulting. On track
Installation of BBQ's in parks	G1, G4, G5	Project in Progress	Quotes obtain to be presented to LA for decision
Design and install Pine Creek welcome signs	G1, G4, G5	Project in progress	Obtaining quotes to be presented to LA meeting
Grow youth group activities including social sports, craft and disco events	G1, G4	Project in progress	Disco workshops held August and September, Bubs club have commenced once per week

# COMMUNITY PROJECTS

# COMMUNITY PROJECTS



## Timber Creek Local Authority

2021-22 Timber Creek Projects			
2021-22 Project Priority	Strategic Plan	Status	Comments
Upgrade of waste management site	G1, G4, G5	Project in progress	• Fencing completed. Waiting on 2nd stage-concreting.
* Sewerage system for town	G1, G4, G5	New project	Letter to DILP and minister. Local member assistance Dheran Young.
Road drainage maintenance	G1, G5	Project in progress	• Wilson St T intersection finished. Maintenance ongoing.
ADVOCACY			
* Installation of lighting at Gilwi	G1, G4, G5	New project	
Development of murals which connect the school to the community	G4	New project	Local authority to engage school with council stage mural.
Advocate for men's shed in Timber Creek	G1, G4	New project	Land required. Funding. Community behind a woman's shelter first if possible.
Develop community gardens	G4	New project	CDP setting up a new yard area. Base of operations to start from.
* Advocate for women's shelter	G1, G4	New project	Land required. Possible funding through NIAA
Advocate for sober up facility or program	G1, G4	New project	Advocating for a woman's shelter first.
Removal of abandoned vehicles within communities	G1, G5	New project	NWA
Advocate for community bus service	G1, G4	New project	Lack of interest from LA group. Community.
Advocate for: • local bird hides • upgrade Heritage Trail • additional connecting walking trails	G4	New project	Ongoing talks with eco-tourism, bird specialists. Funding and ongoing talks with LA .
Advocate for dump point in Timber Creek	G1, G4, G5, G6	Project in progress	Not supported by council until sewerage is upgraded
School holiday program catering for junior and senior ages	G1, G4	Project in progress	CDP, Night Patrol and council conducting activities 3 days a week currently for all ages.

## Amanbidji Local Authority

2021-22 Amanbidji Projects			
ADVOCACY			
2021-22 Project	Strategic Plan	Status	Comments
* Cover over basketball court and installation of led lights	G4, G5	New project	With the new shop opening we may have more success moving forward.
* Upgrade roads around the community	G4, G5	Project in progress	NWA
Install streetlights and repair damages from the last wet season rains	G1, G5	Delivered	NWA have addressed the lights which were not working to date.
* Cemetery – upgrade the surroundings and clear overgrown bushes, repair fence	G1, G5	Project in progress	NWA working with community.
Playground in middle of community near basketball court and upgrade playground near clinic	G1, G4, G5	New project	No movement at this point.
Gardening shed and equipment – (issue is lack of water with community)	G1, G4, G5	New project	Securing the sheds on lock-up property areas is a current issue.



# COMMUNITY PROJECTS

# COMMUNITY PROJECTS



## Bulla Local Authority

2021-22 Bulla Project Priorities			
ADVOCACY			
2021-22 Project	Strategic Plan	Status	Comments
Multipurpose backhoe, tractor/slasher, or mower	G1, G5	New project	Existing mower/ slasher. A smaller sized mower is being delivered with the help of the LA group.
* Governance training for Local Authority utilising Timber Creek facilities and Bulla Community Centre	G1, G3	New project	
Playgrounds and shelters near the community church and basketball court	G1, G4, G5	Completed	Maintenance when required.
Installation of street signs	G4, G5	Completed	More on request of Local Authority.
* Improve road surfaces and drainage	G4, G5	New project	NWA
Street light upgrade	G4, G5	New project	NWA
Ongoing sports and recreation programs	G1, G3, G4	New project	Staffing issues. Talks with NIAA, Night Patrol and council at present.
School holiday program	G1, G4	New project	CDP, Night Patrol and Council holding activities 3 days a week only in Timber Ck at this point.
Recycling program	G1, G4, G5	New project	Refuse upgrade in timber creek
* Fire training and fire management equipment	G1, G3	New project	As required with existing staff/ volunteers in Bulla.
Youth engagement officer training	G1, G4	New project	Working with Night patrol on local issues.
Community bus and shelter	G1, G4, G5	New project	No Movement.

## Daly River Local Authority

2021-22 Milngin Project Priorities			
2021-22 Project	Strategic Plan	Status	Comments
* Reseal internal Nauiyu roads	G1, G4, G5	Project in Progress	Ezy street road Maintenance completed
* Install LED lights in selected Nauiyu locations	G1, G4, G5	Delivered	
Cemetery extension works	G1, G5	New Project	
Upgrade dump site to Australian standards including fencing	G1, G4, G5	Project in Progress:	Council Operations have installed fencing and are currently in process of improving standards.
Establish a recycling program	G1, G5	Project in Progress	Abandoned Car and Tech waste removal program being completed.
* Install CCTV in vulnerable Council areas in Nauiyu	G1, G4, G6	Project in Progress	
Advocate for gravelling of roads in Daly River area such as Nanaar Road and Mango Farm Road and sealing of Wooliana Road	G1, G4, G5	New Project	
ADVOCACY			
Advocate for an upgrade to Nauiyu river water pipes	G5	New Project	
Advocate for upgrade to airstrip by raising east and west ends to avoid flooding	G5	New Project	
Advocate to raise power lines on Wooliana Road to reduce disconnection during floods	G5	New Project	
Advocate for weed management	G1, G4	Project in Progress	Weed spraying is conducted around community by Council Operations.
Advocate for increased Community Night Patrol for late night/early mornings in Nauiyu to increase community safety	G1, G4	New Project	



# COMMUNITY PROJECTS

## Yarralin-Pigeon Hole (Nitjpurru) Local Authority

2021-22 Yarralin Projects			
2021-22 Project	Strategic Plan	Status	Comments
* Develop more playground areas	G4, G5	Project in progress	Negotiating with landowners
Upgrade waste infrastructure and new landfill site to introduce a recycling program	G1, G5	Project in progress	Currently under discussion
ADVOCACY			
Advocate for community access to computers for general personal administration	G1, G4	Projects in progress	
Advocate for increased Night Patrol presence	G1, G4	Projects in progress	Would like to employ female staff
Local Authority training including post- election training	G1, G6	Project in progress	
* Advocate for a river height gauge to measure water levels at Longreach Crossing	G1, G4, G5	Project in progress	Currently under discussion with Emergency and Police department
Introduce a youth mentoring program for future ranger program	G1, G3, G4	New project	
Development of a BMX/skateboard park	G4, G5	Project in progress	Negotiating with landowners
Run more discos for youth	G1, G4	Completed	RSAS and police run the discos

2021-22 Nitjpurru Projects			
2021-22 Project	Strategic Plan	Status	Comments
* Development of a Council office in Nitjpurru	G1, G3, G5	Under discussion	
ADVOCACY			
* Relocation of Nitjpurru above the 3.5 metre flood level that covers the town	G1, G4, G5	Under discussion	
Installation of small satellite cell 4G	G1, G5	New project	

2021-22 Lingara Homelands Projects			
2021-22 Project	Strategic Plan	Status	Comments
ADVOCACY			
Upgrade septic drainage	G1, G4, G5	Completed	
Installation of small cell satellite	G1, G4, G5	Completed	

# General Purpose Financial Report



**Victoria Daly**  
REGIONAL COUNCIL

# VDRRC GENERAL PURPOSE FINANCIAL REPORT FOR YEAR 30 JUNE 2022



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VICTORIA DALY REGIONAL COUNCIL

ABN: 66 931 675 319

GENERAL PURPOSE FINANCIAL REPORT

For the Year Ended 30 June 2022

VICTORIA DALY REGIONAL COUNCIL

ABN: 66 931 675 319

GENERAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

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VICTORIA DALY REGIONAL COUNCIL  
ABN 66 931 675 319

CHIEF EXECUTIVE OFFICER'S CERTIFICATE  
FOR THE YEAR ENDED 30 JUNE 2022

I, Russell Anderson, Chief Executive Officer of Victoria Daly Regional Council, certify that to the best of my knowledge, information and belief:

- a. the General Purpose Financial Report has been properly drawn up in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 2008 and the Local Government (Accounting) Regulations 2008 so as to present fairly the financial position of the Council as at 30 June 2022 and the results for the year then ended; and
- b. the General Purpose Financial Report is in accordance with the accounting and other records of the Council.

  
Russell Anderson  
Chief Executive officer

Date: 3 November 2022

VICTORIA DALY REGIONAL COUNCIL  
ABN 66 931 675 319

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
<b>Revenue</b>			
Sales	3A	1,462,706	1,269,019
Cost of goods sold	4A	(580,622)	(547,947)
Gross profit from trading		882,084	721,072
Rates and annual charges	3B	1,688,860	1,558,245
User charges and fees	3C	129,581	231,140
Grants and contributions	3D	11,783,329	12,616,547
Finance income	3E	64,135	50,982
Other revenue	3F	8,594,688	7,917,893
Gain on disposal of property, plant and equipment	3G	135,731	211,672
<b>Total revenue</b>		<b>23,278,408</b>	<b>23,307,551</b>
<b>Expenses</b>			
Employee benefits expense	4B	10,434,368	9,628,958
Materials and contracts	4C	1,688,979	3,112,653
Depreciation and amortisation	4D	2,910,602	2,916,412
Finance cost (leases)	4E	5,030	69,525
Other expenses	4F	5,286,255	4,801,236
<b>Total expenses</b>		<b>20,325,234</b>	<b>20,528,784</b>
<b>Net surplus for the year</b>		<b>2,953,174</b>	<b>2,778,767</b>
<b>Other Comprehensive income</b>			
Transfer to unexpended grants reserve		(867,080)	(373,720)
<b>Total comprehensive income for the year</b>		<b>2,086,094</b>	<b>2,405,047</b>



**VICTORIA DALY REGIONAL COUNCIL**  
ABN 66 931 675 319

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	5	6,970,023	3,487,529
Short term investments	6	12,050,000	12,050,000
Trade and other receivables	7	1,217,757	1,222,379
Inventories	8	45,217	66,401
Other current assets	9	176,326	83,343
<b>Total current assets</b>		<b>20,459,323</b>	<b>16,909,652</b>
<b>Non-current assets</b>			
Property, plant and equipment	10	32,787,350	33,742,603
Lease assets	11	127,092	1,403,217
<b>Total non-current assets</b>		<b>32,914,442</b>	<b>35,145,820</b>
<b>Total assets</b>		<b>53,373,765</b>	<b>52,055,472</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	12	1,041,208	1,326,608
Contract liabilities	13	2,022,815	1,967,112
Lease liabilities	14	89,517	208,715
Provisions	15	1,080,777	1,012,950
<b>Total current liabilities</b>		<b>4,234,317</b>	<b>4,515,385</b>
<b>Non-current liabilities</b>			
Lease liabilities	14	59,839	1,254,833
Provisions	15	104,260	148,810
<b>Total non-current liabilities</b>		<b>164,099</b>	<b>1,403,643</b>
<b>Total liabilities</b>		<b>4,398,416</b>	<b>5,919,028</b>
<b>Net Assets</b>		<b>48,975,349</b>	<b>46,136,444</b>
<b>ACCUMULATED FUNDS</b>			
Accumulated surplus		18,329,159	16,243,065
Reserves	16	30,646,190	29,893,379
<b>Total accumulated funds</b>		<b>48,975,349</b>	<b>46,136,444</b>

The accompanying notes form part of these financial statements.

**VICTORIA DALY REGIONAL COUNCIL**

ABN 66 931 675 319

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Accumulated Surplus \$	Asset Revaluation Reserve \$	Asset Replacement Reserve \$	Unexpended Grant Reserve \$	Total Equity \$
<b>ACCUMULATED SURPLUS</b>					
<b>Balance at 1 July 2020</b>	14,409,116	27,737,741	530,000	1,446,662	44,123,519
Surplus for the year	2,778,767	-	-	-	2,778,767
Transfer to unexpended grants reserve	(373,720)	-	-	373,720	-
Transfer of Yarralin Store	(765,842)	-	-	-	(765,842)
Transfer from asset revaluation reserve	194,744	(194,744)	-	-	-
<b>Closing Balance at 30 June 2021</b>	<b>16,243,065</b>	<b>27,542,997</b>	<b>530,000</b>	<b>1,820,382</b>	<b>46,136,444</b>
<b>Balance at 1 July 2021</b>	16,243,065	27,542,997	530,000	1,820,382	46,136,444
Surplus for the year	2,953,174	-	-	-	2,953,174
Transfer to unexpended grants reserve	(867,080)	-	-	867,080	-
Transfer from asset revaluation reserve	-	(114,269)	-	-	(114,269)
<b>Closing Balance at 30 June 2022</b>	<b>18,329,159</b>	<b>27,428,728</b>	<b>530,000</b>	<b>2,687,462</b>	<b>48,975,349</b>

The accompanying notes form part of these financial statements.



**VICTORIA DALY REGIONAL COUNCIL**

ABN 66 931 675 319

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>Cash flows from operating activities</b>			
Receipts from user charges and fees		129,581	231,140
Receipts from rates and annual charges		1,855,591	1,520,700
Grants and contributions received		11,839,032	12,374,101
Other operating receipts		9,895,285	8,894,082
Interest received		64,135	50,982
Payments to suppliers and employees		(18,324,146)	(17,872,313)
Lease finance charges		(5,030)	(69,525)
<b>Net cash flows from operating activities</b>	<b>17</b>	<b>5,454,448</b>	<b>5,129,167</b>
<b>Cash flows used in investing activities</b>			
Proceeds from sale of property, plant and equipment		173,045	624,438
Acquisition of property, plant and equipment		(1,852,006)	(2,555,514)
Acquisition of short term deposits		-	(1,600,023)
Transfer of Yarralin Store assets and liabilities		-	(765,842)
<b>Net cash flows used in investing activities</b>		<b>(1,678,961)</b>	<b>(4,296,941)</b>
<b>Cash flows used in financing activities</b>			
Payment of principal portion of lease liabilities		(292,993)	(219,228)
<b>Net cash flows used in financing activities</b>		<b>(292,993)</b>	<b>(219,228)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>3,482,494</b>	<b>612,998</b>
Cash and cash equivalents at the beginning of the year		3,487,529	2,874,531
<b>Cash and cash equivalents at the end of the year</b>	<b>5</b>	<b>6,970,023</b>	<b>3,487,529</b>

The accompanying notes form part of these financial statements.

**VICTORIA DALY REGIONAL COUNCIL**

ABN 66 931 675 319

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**VICTORIA DALY REGIONAL COUNCIL**  
ABN 66 931 675 319

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**Introduction**

The Victoria Daly Regional Council (the Council) was established as a body corporate by a restructuring order under section 114C of the *Local Government Act* on 16 October 2007. The Council came into full operation on 1 July 2008, when it merged with other constituent councils to form the local government authority, also referred to as the Victoria Daly Shire Council. As part of the Local Government reforms in the Northern Territory, the de-amalgamation of Victoria Daly Shire Council into the Victoria Daly Regional Council and West Daly Regional Council became effective as of 1 July 2014. The Victoria Daly Regional Council now comprises five Indigenous communities and surrounding outstations:

1. Kalkarindji/Daguragu;
2. Nauiyu/Daly River;
3. Pine Creek
4. Timber Creek; and
5. Yarralin.

**Principal place of business and Registered Office**

29 Crawford Street  
Katherine NT 0850

The Council has its main office located in Katherine NT. The business of the Council is conducted within the community government area situated in the Northern and Western Regions around Katherine and is a not-for-profit entity. The Council operates Warnkurr Club located in Kalkarindji.

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

**Note 1: Summary of Significant Accounting Policies**

**Statement of Compliance**

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards and Interpretations, the requirements of the *Northern Territory of Australia Local Government Act 2008*, the *Local Government (Accounting) Regulations* and other authoritative pronouncements of the Australian Accounting Standards Board.

**Basis of Preparation**

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

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

**VICTORIA DALY REGIONAL COUNCIL**  
ABN 66 931 675 319

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**Note 1: Summary of Significant Accounting Policies (continued)**

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

**Accounting Policies**

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

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

**(b) Revenue**

*Operating Grants, Donations and Bequests*

When the Council receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Council:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Council:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Council recognises income in profit or loss when or as it satisfies its obligations under the contract.

*Capital Grant*

When the Council receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Council recognises income in profit or loss when or as the Council satisfies its obligations under terms of the grant.

*Interest Income*

Interest income is recognised using the effective interest method.

All revenue is stated net of the amount of goods and services tax.



VICTORIA DALY REGIONAL COUNCIL  
ABN 66 931 675 319

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Summary of Significant Accounting Policies (continued)

(c) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

**Buildings and improvements**

Buildings and improvements are shown at their fair value based on periodic valuations by external independent valuers, less subsequent accumulated depreciation and any accumulated impairment losses.

In periods when the buildings and improvements are not subject to an independent valuation, the directors conduct directors' valuations to ensure the carrying amount for the buildings and improvements is not materially different to the fair value.

Increases in the carrying amount arising on revaluation of buildings and improvements are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

**Plant and equipment**

Plant and equipment are shown at their fair value based on periodic valuations by external independent valuers, less any subsequent accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(f) for details of impairment).

**Depreciation**

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset's useful life to the Council commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

Buildings, structure and site improvements	4-5%
Plant and equipment	10-25%
Motor vehicles	16%-25%
Infrastructure	4-5%
Furniture and fittings	5-25%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount. These gains and losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

VICTORIA DALY REGIONAL COUNCIL  
ABN 66 931 675 319

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Summary of Significant Accounting Policies (continued)

(c) Property, Plant and Equipment (continued)

**Land under roads**

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

Land under roads acquired after 1 July 2008 will be recognised at cost. The cost of the land under roads will be the fair value as at the date acquired.

(d) Leases

**The Council as lessee**

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

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

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- lease payments under extension options of lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

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

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

(e) Financial Instruments

**Initial recognition and measurement**

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

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



VICTORIA DALY REGIONAL COUNCIL  
ABN 66 931 675 319

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Summary of Significant Accounting Policies (continued)

(e) Financial Instruments (continued)

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: *Revenue from Contracts with Customers*.

Classification and subsequent measurement

Financial Liabilities

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: *Business Combinations* applies;
- held for trading; or
- initially designated as fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

A financial liability cannot be reclassified.

Financial Assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

VICTORIA DALY REGIONAL COUNCIL  
ABN 66 931 675 319

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Summary of Significant Accounting Policies (Continued)

(e) Financial Instruments (continued)

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The Council initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

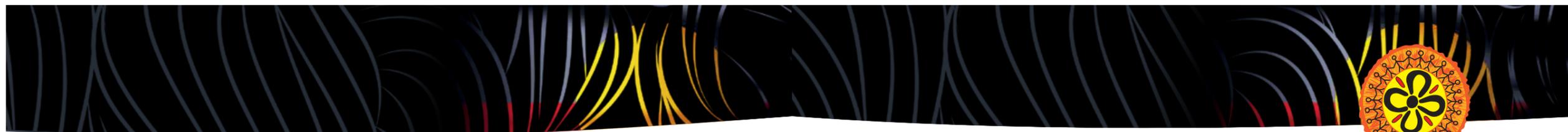
The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expire, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the entity no longer controls the asset (ie has no practical ability to make unilateral decision to sell the asset to a third party).



**VICTORIA DALY REGIONAL COUNCIL**  
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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**Note 1: Summary of Significant Accounting Policies (Continued)**

**(e) Financial Instruments (continued)**

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

The Council recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income; and
- lease receivables.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Council uses the simplified approach to impairment, as applicable under AASB 9.

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times. This approach is applicable to trade receivables and lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss (i.e. diversity of its customer base, appropriate groupings of its historical loss experience, etc).

**Recognition of expected credit losses in financial statements**

At each reporting date, the Council recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to the asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

**(f) Impairment of Non Financial Assets**

At the end of each reporting period, the Council reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the

Where the assets are not held primarily for their ability to generate net cash inflows the recoverable amounts are expected to be materially the same as fair value.

**VICTORIA DALY REGIONAL COUNCIL**  
ABN 66 931 675 319

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**Note 1: Summary of Significant Accounting Policies (Continued)**

**(f) Impairment of Non Financial Assets (continued)**

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

**(g) Employee Benefits**

**Short-term employee benefits**

Provision is made for the Council's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and annual leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term benefits such as wages, salaries and sick leave are recognised as part of current trade and other payables in the statement of financial position.

**Other long-term employee provisions**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as a part of employee benefits expense.

The Council's obligations for long-term employee benefits are presented as non-current employee provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**(h) Cash and Cash Equivalents**

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

**(i) Trade and Other Receivables**

Trade and other receivables include amounts receivable in the ordinary course of business. Receivables expected to

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(e) for further discussion of impairment of financial assets.



**VICTORIA DALY REGIONAL COUNCIL**

ABN 66 931 675 319

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**Note 1: Summary of Significant Accounting Policies (Continued)**

**(j) Goods and Services Tax**

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

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

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

**(k) Income tax**

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

**(l) Provisions**

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

**(m) Critical Accounting Estimates and Judgements**

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

**Key estimates**

*Useful lives of property, plant and equipment*

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

*Incremental borrowing rate*

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

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**Note 1: Summary of Significant Accounting Policies (Continued)**

**(m) Critical Accounting Estimates and Judgements (continued)**

**Key judgements**

*Employee benefits*

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

**(n) Economic Dependency**

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

**(o) Fair Value of Assets and Liabilities**

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

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

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

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



**VICTORIA DAILY REGIONAL COUNCIL**  
ABN 66 931 075 319  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**Note 2A: Functions**  
Revenues and expenses have been attached to the following functions. Council believes that it is not practical at this stage to reliably attribute the carrying amounts of fixed assets to the functions.

	General Public Services		Economic Affairs		Environmental Protection		Housing and Community Amenities		Health	
	Actual 2022	Budget 2022	Actual 2022	Budget 2022	Actual 2022	Budget 2022	Actual 2022	Budget 2022	Actual 2022	Budget 2022
<b>Operating Revenue</b>										
Rates and annual charges	1,688,860	1,675,358	-	-	-	-	-	-	-	-
Grants and subsidies	5,691,233	5,081,080	213,627	264,424	-	-	207,806	207,806	2,236,521	2,236,525
Gross profit from Store/Club	-	-	874,486	-	-	-	-	-	-	-
Contract income	166,603	153,788	7,075,045	6,803,816	-	-	10,000	10,000	768,158	769,540
Fees and charges	372,228	365,567	8,274	9,597	-	-	279,928	260,948	-	-
Interest	62,634	37,493	339	-	-	-	-	-	-	-
Gain on disposal of PPE	135,731	135,732	-	-	-	-	-	-	-	-
Other current income	90,281	86,978	170	141	-	-	1,227	30	556,068	754,047
<b>Total Income</b>	<b>8,207,570</b>	<b>7,535,996</b>	<b>8,171,941</b>	<b>7,077,978</b>			<b>498,961</b>	<b>468,784</b>	<b>3,560,747</b>	<b>3,760,112</b>
<b>Expenditure</b>										
Employees	5,114,291	5,627,947	1,866,560	3,193,947	-	-	375,737	403,780	1,631,921	2,052,032
Councillor and LA expenses	373,992	400,754	-	-	-	-	-	-	-	-
Materials and contracts	1,360,876	1,404,153	187,608	255,519	-	-	235,494	323,143	238,936	333,033
Depreciation	2,805,791	2,815,348	66,413	70,494	-	-	4,395	6,921	72,138	79,041
Fleet and plant expenses	455,546	441,808	99,331	110,063	-	-	14,595	19,009	99,906	116,246
Utility and communication expenses	1,202,338	1,109,030	108,564	104,607	-	-	97,070	82,870	38,362	495,156
Other operating expenses	1,160,328	1,217,542	152,384	171,085	-	-	22,957	26,890	-	-
Finance charges	9,599	17,859	1,594	4,749	-	-	37	691	-	-
Expenses - Store/Club	-	-	759,635	-	-	-	-	-	-	-
Other expenses	54,195	-	-	-	-	-	-	-	-	-
Allocated expenses/(income)	(4,671,038)	(4,717,608)	2,078,207	2,386,237	-	-	151,402	(61,790)	1,262,857	1,430,407
<b>Total expenditure</b>	<b>7,865,918</b>	<b>8,316,833</b>	<b>5,320,296</b>	<b>6,296,701</b>			<b>901,687</b>	<b>801,514</b>	<b>3,344,120</b>	<b>4,505,915</b>
<b>Net surplus/(deficit)</b>	<b>341,652</b>	<b>(780,837)</b>	<b>2,851,645</b>	<b>781,277</b>			<b>(402,726)</b>	<b>(332,730)</b>	<b>216,627</b>	<b>(745,803)</b>

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**Note 2A: Functions (continued)**  
Revenues and expenses have been attached to the following functions. Council believes that it is not practical at this stage to reliably attribute the carrying amounts of fixed assets to the functions.

	Public Order and Safety		Recreation, Culture and Religion		Social Protection		Total	
	Actual 2022	Budget 2022	Actual 2022	Budget 2022	Actual 2022	Budget 2022	Actual 2022	Budget 2022
<b>Operating Revenue</b>								
Rates and annual charges	-	-	-	-	-	-	1,688,860	1,675,358
Grants and subsidiaries	1,963,352	1,963,352	859,987	848,651	-	-	11,172,526	10,601,838
Gross profit from Store/Club	-	-	-	-	-	-	874,486	-
Contract income	-	-	-	-	-	-	7,251,648	6,957,604
Fees and charges	-	-	150	1,368	-	-	1,428,738	1,407,020
Interest	617	-	545	-	-	-	64,135	37,493
Gain on disposal of PPE	-	-	-	-	-	-	135,731	135,732
Other current income	-	-	14,538	13,789	-	-	662,284	854,985
<b>Total Income</b>	<b>1,963,969</b>	<b>1,963,352</b>	<b>875,220</b>	<b>863,808</b>			<b>23,278,408</b>	<b>21,670,030</b>
<b>Expenditure</b>								
Employees	1,122,479	1,579,142	128,727	495,887	-	-	10,239,715	13,352,735
Councillor and LA expenses	-	70	-	-	-	-	373,992	400,824
Materials and contracts	47,427	67,438	225,311	258,999	-	-	2,295,652	2,642,285
Depreciation	65,598	71,451	4,972	6,800	-	-	2,881,571	2,899,563
Fleet and plant expenses	32,803	27,321	4,728	27,294	-	-	711,936	748,666
Utility and communication expenses	36,723	39,097	24,227	44,680	-	-	1,564,908	1,484,754
Other operating expenses	-	-	21,646	43,564	-	-	1,432,400	1,993,334
Finance charges	-	-	-	-	-	-	11,230	23,299
Expenses - Store/Club	-	-	-	-	-	-	759,635	-
Other expenses	-	-	-	500	-	-	54,195	500
Allocated expenses/(income)	502,889	503,370	675,683	459,384	-	-	-	-
<b>Total expenditure</b>	<b>1,807,919</b>	<b>2,287,889</b>	<b>1,085,294</b>	<b>1,337,108</b>			<b>20,325,234</b>	<b>23,545,960</b>
<b>Net surplus/(deficit)</b>	<b>156,050</b>	<b>(324,537)</b>	<b>(210,074)</b>	<b>(473,300)</b>			<b>2,953,174</b>	<b>(1,875,930)</b>



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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

Note 2B: Components of Functions

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

**General Public Services**

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

**Economic Affairs**

General economic, other labour and employment affairs.

**Environmental Protection**

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

**Housing and Community Amenities**

Housing, community development, water supply and street lighting.

**Health**

Aged care and disability services.

**Public Order and Safety**

Animal management, environmental health and night patrol.

**Recreation, Culture and Religion**

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

**Social Protection**

Outlays on day car services, family day care, occasional care and outside school hours care and aged services.

	2022 \$	2021 \$
<b>Note 3: Revenue and Other Income</b>		
<b>Note 3A Sales</b>		
Sales of goods	1,462,706	1,269,019
<b>Note 3B Rates and annual charges</b>		
General rate income base	940,586	864,027
Domestic waste charge income base	748,274	694,218
<b>Total user charges and fees</b>	<b>1,688,860</b>	<b>1,558,245</b>
<b>Note 3C User charges and fees</b>		
Property lease rental fees	117,989	216,477
Equipment hire	11,592	14,663
<b>Total user charges and fees</b>	<b>129,581</b>	<b>231,140</b>

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
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	2022 \$	2021 \$
<b>Note 3: Revenue and Other Income (continued)</b>		
<b>Note 3D Grants and contributions</b>		
Australian government grants - recurrent	5,881,118	6,019,666
Australian government grants - special purpose	979,435	1,324,963
Australian government grants - capital	876,881	1,076,879
Territory government grants - recurrent	2,996,622	2,313,497
Territory government grants - special purpose	895,148	871,734
Territory government grants - capital	130,000	590,516
Unexpended grants - movement for the year	(196,993)	186,280
Other contributions	221,118	233,012
<b>Total revenue from grants and contributions</b>	<b>11,783,329</b>	<b>12,616,547</b>
The functions to which these grants relate are shown in Note 2.		
<b>Note 3E Finance income</b>		
Interest received from Australian financial institutions	64,135	50,982
<b>Note 3F Other revenue</b>		
Service fees	768,159	889,091
Contract fees	7,251,649	6,453,357
Fuel tax credits	-	1,777
Staff residential rental income	46,837	37,465
Insurance claims	2,273	31,605
Agency income	306,832	287,985
Other	218,938	216,613
<b>Total other revenue</b>	<b>8,594,688</b>	<b>7,917,893</b>
<b>Note 3G Gain on disposal of property, plant and equipment</b>		
<i>Building and structures</i>		
Written down value	-	16,148
Proceeds from disposal	-	3,797
Loss from disposal of building and structures	-	(12,351)
<i>Plant and equipment</i>		
Written down value	-	138,803
Proceeds from disposal	-	237,802
Gain from disposal of plant and equipment	-	98,999
<i>Motor vehicles</i>		
Written down value	37,314	91,822
Proceeds from disposal	173,045	216,846
Gain from disposal of motor vehicles	135,731	125,024
<b>Total</b>		
Written down value	37,314	246,773
Proceeds received	173,045	458,445
<b>Gain from disposal of property, plant and equipment</b>	<b>135,731</b>	<b>211,672</b>



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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
<b>Note 4: Expenses</b>			
<b>Note 4A Cost of goods sold</b>			
Opening stock		66,401	255,129
Purchases and direct costs		559,438	359,219
Closing stock		(45,217)	(66,401)
<b>Total cost of goods sold</b>		<u>580,622</u>	<u>547,947</u>
<b>Note 4B Employee benefits expense</b>			
Salaries and wages		7,681,250	7,122,906
Leave and other entitlements		1,369,764	1,264,431
Superannuation contributions	21	854,164	764,282
Other staff costs		529,190	477,339
<b>Total employee benefits expense</b>		<u>10,434,368</u>	<u>9,628,958</u>
<b>Note 4C Materials and contracts</b>			
Consultants		528,837	364,199
Contractors		715,801	2,336,985
Materials		444,341	411,469
<b>Total materials and contracts</b>		<u>1,688,979</u>	<u>3,112,653</u>
<b>Note 4D Depreciation and amortisation</b>			
<i>Depreciation</i>			
Buildings - structures and site improvements		1,549,967	1,495,410
Infrastructure		489,859	609,137
Plant and equipment		230,526	216,617
Furniture and fittings		3,037	1,118
Motor vehicles		496,558	351,068
	10	<u>2,769,947</u>	<u>2,673,350</u>
<i>Depreciation - right-of-use assets</i>			
Property		130,599	218,928
Office equipment		10,056	24,134
	11	<u>140,655</u>	<u>243,062</u>
<b>Total depreciation and amortisation</b>		<u>2,910,602</u>	<u>2,916,412</u>
<b>Note 4E Finance cost</b>			
Lease liability interest		5,030	69,525
<b>Note 4F Other expenses</b>			
Accounting fees		36,920	36,227
Administration fees		209,917	191,651
Advertising		114,608	47,994
Animal and veterinary expenses		33,941	39,142
Audit fees		61,000	55,290
Bad and doubtful debts		54,195	66,528
Bank fees		10,890	10,182
Communication costs		736,297	663,557
Consumables		125,116	154,108
Contributions and donations		-	11,865
Employee amenities		12,756	14,880
Freight		61,226	60,309
Insurances		710,401	686,780

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
<b>Note 4: Expenses (continued)</b>		
<b>Note 4F Other expenses (continued)</b>		
Lease payments	353,366	340,874
Legal fees	12,000	2,340
Licences and registrations	113,826	38,666
Mayor and councillor payments	373,992	295,372
Meetings and catering	8,992	13,023
Printing, postage and stationery	46,094	59,389
Relocation costs	27,860	39,543
Repairs and maintenance	486,825	166,926
Software and hardware purchases	436,892	216,892
Subscriptions and publications	88,953	42,430
Tools and equipment	12,480	20,235
Training and seminars	88,425	137,889
Travel and accommodation	185,427	244,302
Utilities	445,242	363,817
Vehicle costs	415,933	753,620
Other expenses	22,681	27,405
<b>Total other expenses</b>	<u>5,286,255</u>	<u>4,801,236</u>
<b>Note 5: Cash and Cash Equivalents</b>		
Cash on hand	3,750	3,750
Cash at bank	6,966,273	3,483,779
<b>Total cash and cash equivalents</b>	<u>6,970,023</u>	<u>3,487,529</u>
Included in cash and cash equivalents is \$271,427 (2021: \$218,224) which relates to Warnkurr Club. These funds are not available to meet the expenses of the Council.		
<b>Note 6: Short Term Investments</b>		
Term deposits held in Australian Banks	<u>12,050,000</u>	<u>12,050,000</u>
The term deposits have an average maturity of 99 days (2021: 201 days) and accrue interest at the rate of 1.30% (2021: 0.33%) per annum.		
<b>Note 7: Trade and Other Receivables</b>		
Council rate receivables	376,692	297,898
General waste collection receivables	271,252	216,778
	<u>647,944</u>	<u>514,676</u>
Provision for impairment	(326,073)	(271,878)
	<u>321,871</u>	<u>242,798</u>
GST receivable	18,346	-
Other receivables	877,540	979,581
<b>Total current trade and other receivables</b>	<u>1,217,757</u>	<u>1,222,379</u>
No collateral has been pledged for any of the current or non-current trade and other receivable balances.		



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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
<b>Note 7: Trade and Other Receivables (continued)</b>		
<b>(a) Financial assets at amortised cost classified as trade and other receivables</b>		
Trade and other receivables:		
- total current	1,217,757	1,222,379
- total non-current	-	-
	<u>1,217,757</u>	<u>1,222,379</u>
Less GST payable	(18,346)	-
<b>Financial assets classified as trade and other receivables</b>	<u>1,199,411</u>	<u>1,222,379</u>

**(b) Impairment of receivables**

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

The Council has recognised a loss of \$54,195 (2021: \$66,528) in profit or loss in respect of the expected credit losses for the year ended 30 June 2022.

**Credit Risk**

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

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

The ageing of the receivables and allowance for expected credit losses provided for above are as follows:

	Carrying amount 2022 \$	Carrying amount 2021 \$
<b>Rate receivables are aged as follows:</b>		
Current year	55,291	57,179
1 year	8,785	10,709
2 years	12,805	19,952
3 years	12,805	19,952
More than 3 years	558,258	406,884
<b>Total rate receivables</b>	<u>647,944</u>	<u>514,676</u>

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

	2022	2021
Opening balance	271,878	205,350
Increase in provision	54,195	66,528
Closing balance	<u>326,073</u>	<u>271,878</u>

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

The other classes of receivables do not contain impaired assets.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
<b>Note 8: Inventories</b>		
Stock on hand - Warnkurr Club	45,217	66,401
<b>Total inventories</b>	<u>45,217</u>	<u>66,401</u>
<b>Note 9: Other Current Assets</b>		
Prepayments	<u>176,326</u>	<u>83,343</u>
<b>Note 10: Property, Plant and Equipment</b>		
Land, at fair value	3,333,000	3,333,000
Land, at cost	527,228	527,228
Buildings, structures and site improvements, at fair value	17,283,663	20,556,135
Buildings, at cost	4,509,178	246,685
Less: Accumulated depreciation	<u>(5,964,186)</u>	<u>(4,414,219)</u>
	15,828,655	16,388,601
Infrastructure, at fair value	12,239,762	12,239,762
Infrastructure, at cost	40,400	40,400
Less: Accumulated depreciation	<u>(2,317,270)</u>	<u>(1,827,411)</u>
	9,962,892	10,452,751
Plant and equipment, at fair value	2,237,400	2,237,400
Plant and equipment, at cost	1,116,486	700,769
Less: Accumulated depreciation	<u>(1,744,891)</u>	<u>(1,514,366)</u>
	1,608,995	1,423,803
Motor vehicles, at fair value	2,051,573	2,051,573
Motor vehicles, at cost	1,239,488	961,905
Less: Accumulated depreciation	<u>(1,810,510)</u>	<u>(1,494,782)</u>
	1,480,551	1,518,696
Furniture and fittings, at cost	30,035	21,706
Less: Accumulated depreciation	<u>(8,744)</u>	<u>(5,707)</u>
	21,291	15,999
Capital work in progress	<u>24,738</u>	<u>82,525</u>
<b>Total property, plant and equipment</b>	<u>32,787,350</u>	<u>33,742,603</u>
<b>Total gross property, plant and equipment</b>	44,632,951	42,999,088
<b>Total accumulated depreciation</b>	<u>(11,845,601)</u>	<u>(9,256,485)</u>
<b>Total property, plant and equipment</b>	<u>32,787,350</u>	<u>33,742,603</u>

**Asset Revaluations**

The property, plant and equipment were independently valued at 30 June 2018 by AssetVal Pty Ltd.



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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

Note 10: Property, Plant and Equipment (continued)

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

	Land	Buildings, structures and site improvements	Infrastructure	Plant and equipment	Motor vehicles	Furniture and fittings	Capital work in progress	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of the year	3,860,228	16,388,601	10,457,751	1,423,803	1,518,696	15,999	82,525	33,742,603
Additions, at cost	-	915,396	-	415,717	495,726	8,329	16,838	1,852,006
Depreciation	-	(1,549,567)	(489,859)	(230,525)	(496,558)	(3,037)	-	(2,769,946)
Disposals	-	-	-	-	(37,313)	-	-	(37,313)
Transfer	-	74,625	-	-	-	-	(74,625)	-
Net book value as at 30 June 2022	3,860,228	15,828,655	9,967,892	1,608,995	1,480,551	21,291	24,738	32,787,350
Net book value as of 30 June 2022 represented by:								
Gross book value	3,860,228	21,792,841	12,280,162	3,353,886	3,291,061	30,035	24,738	44,632,951
Accumulated depreciation	-	(5,964,186)	(2,312,270)	(1,744,891)	(1,810,510)	(8,744)	-	(11,845,601)
Net book value 30 June 2022	3,860,228	15,828,655	9,967,892	1,608,995	1,480,551	21,291	24,738	32,787,350

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
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Note 11: Right-of-Use Assets

The Council's lease portfolio includes property and equipment.

Options to extend or terminate

The option to extend or terminate is contained in some property leases. There were no extension options for equipment leases. These clauses provide the Council opportunities to manage leases in order to align with its strategies. All of the extension or termination options which were probable to be exercised have been included in the calculation of the lease asset.

i) AASB 16 related amounts recognised in the balance sheet

Right-of-use assets	2022 \$	2021 \$
Leased property	469,387	2,075,282
Accumulated amortisation	(342,295)	(682,122)
	127,092	1,393,160
Leased equipment	-	71,782
Accumulated amortisation	-	(61,725)
	-	10,057
<b>Total right-of-use assets</b>	<b>127,092</b>	<b>1,403,217</b>

Reconciliation of the carrying amount of right-of-use assets at the beginning and end of the year:

	Property	Equipment	Total
Opening balance	1,393,160	10,057	1,403,217
Addition to right of use asset	219,341	-	219,341
Amortisation expense	(130,599)	(10,057)	(140,656)
Termination	(1,354,810)	-	(1,354,810)
Net carrying amount	127,092	-	127,092

ii) AASB 16 related amounts recognised in the statement of profit or loss:

Amortisation charge related to right of use assets	140,655	243,062
Interest expense on lease liabilities	5,030	69,525



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FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
<b>Note 12: Trade and Other Payables</b>		
Trade payables	60,369	606,718
GST liabilities	-	31,122
Other payables	980,839	688,768
<b>Total trade and other payables</b>	<b>1,041,208</b>	<b>1,326,608</b>

Settlement of trade creditors is generally net 30 days.

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

Trade and other payables:		
- total current	1,041,208	1,326,608
- total non-current	-	-
	1,041,208	1,326,608
Less GST payable	-	(31,122)
<b>Financial liabilities classified as trade and other payables</b>	<b>1,041,208</b>	<b>1,295,486</b>

No interest is payable on outstanding payables.

**Note 13: Contract Liabilities**

<i>Current</i>		
Deferred income	-	42,619
Contract liability	2,022,815	1,924,493
<b>Total contract liabilities</b>	<b>2,022,815</b>	<b>1,967,112</b>
<i>Contract liabilities</i>		
Balance at the beginning of the year	1,924,493	2,209,558
Additional liabilities	98,322	-
Grants for which performance obligations have been satisfied	-	(285,065)
<b>Closing balance at the end of the year</b>	<b>2,022,815</b>	<b>1,924,493</b>

If grants are enforceable and have sufficiently specific performance obligations in accordance with AASB 15 the amount received at that point in time, is recognised as a contract liability until the performance obligations have been satisfied.

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	2022 \$	2021 \$
<b>Note 14: Lease Liabilities</b>		
<b>Lease liabilities</b>		
Current	89,517	208,715
Non-current	59,839	1,254,833
	<u>149,356</u>	<u>1,463,548</u>

**Note 15: Provisions**

<i>Current</i>		
Employee benefits - annual leave entitlements	769,215	682,231
Employee benefits - long service leave entitlements	311,562	330,719
<b>Total current provisions</b>	<b>1,080,777</b>	<b>1,012,950</b>
<i>Non-Current</i>		
Employee benefits - long service leave entitlements	104,260	148,810
<b>Total provisions</b>	<b>1,185,037</b>	<b>1,161,760</b>

**Note 16: Reserves**

<b>Movement in reserves</b>		
<i>Asset revaluation reserve</i>		
Balance at beginning of reporting year	27,542,997	27,737,741
Transfer to accumulated surplus on disposal of revalued assets	(114,269)	(194,744)
<b>Balance at end of the reporting year</b>	<b>27,428,728</b>	<b>27,542,997</b>

The asset revaluation reserve arises on the revaluation of buildings, structures, site improvements, infrastructure, plant and equipment and motor vehicles. Where a revalued item of property, plant and equipment is sold, that portion of asset revaluation reserve which relates to that asset and is effectively realised, is transferred directly into retained earnings.

<i>Asset replacement reserve</i>		
Balance at beginning of reporting year	530,000	530,000
Transfer from accumulated surplus	-	-
<b>Balance at end of the reporting year</b>	<b>530,000</b>	<b>530,000</b>

The asset replacement reserve has been created to hold funds for the future purchase of new assets.

<i>Unexpended grants reserve</i>		
Balance at beginning of reporting year	1,820,382	1,446,662
Transfer from accumulated surplus	867,080	373,720
<b>Balance at end of the reporting year</b>	<b>2,687,462</b>	<b>1,820,382</b>

The unexpended grants reserve has been created to hold unspent grant funds which have been recognised as revenue under AASB 1058: *Income for Not-for-profit entities*. The Council generally has no incomplete specific performance obligations and has therefore earned the revenue. These funds are recorded in the unexpended grants reserve and are shown within equity. Grants with an outstanding specific performance obligation are treated as a liability in accordance with AASB 15: *Revenue from contracts with customers*.

<b>Total reserves</b>	<b>30,646,190</b>	<b>29,893,379</b>
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FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
<b>Note 17: Reconciliation to Statement of Cash Flows</b>		
For the purposes of the Cash Flow Statement, cash and cash equivalents includes cash on hand and at call deposits with other financial institutions. Term deposits with a maturity period of 89 days or less are also included. Cash at the end of the financial year is shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:		
Cash on hand	3,750	3,750
Cash at bank	6,966,273	3,483,779
<b>Balance as per Statement of Cash Flows</b>	<b>6,970,023</b>	<b>3,487,529</b>
<b>Reconciliation of Cash Flow from Operating Activities with Current Year Surplus</b>		
Current year surplus	2,953,174	2,778,767
<i>Non-cash flows:</i>		
Profit from disposal of property, plant and equipment	(135,731)	(211,672)
Depreciation	2,910,602	2,916,412
<i>Changes in assets and liabilities:</i>		
<i>(Increase) / Decrease in assets:</i>		
Trade and other receivables	4,622	(330,375)
Inventories	21,184	188,728
Other current assets	(92,983)	(45,852)
<i>Increase/(decrease) in liabilities:</i>		
Trade and other payables	(285,400)	204,246
Contract liabilities	55,703	(242,446)
Employee provisions	23,277	(128,641)
<b>Net cash from operating activities</b>	<b>5,454,448</b>	<b>5,129,167</b>

**Note 18: Financial Risk Management**

**(a) Accounting Classification**

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

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

		Held-to-Maturity	Other financial assets	Other financial liabilities
<b>30 June 2022</b>				
<b>Financial assets measured at amortised cost:</b>				
Cash and cash equivalents	Note 5	-	6,970,023	-
Short term deposits	6	12,050,000	-	-
Trade and other receivables	7a	-	1,199,411	-
<b>Financial liabilities measured at amortised cost:</b>				
Trade and other payables	12a	-	-	1,041,208
Lease liabilities	14	-	-	149,356
<b>Total financial liabilities</b>		<b>12,050,000</b>	<b>8,169,434</b>	<b>1,190,564</b>

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
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**Note 18: Financial Risk Management (continued)**

		Held-to-Maturity	Other financial assets	Other financial liabilities
<b>30 June 2021</b>				
<b>Financial assets measured at amortised cost:</b>				
Cash and cash equivalents	Note 5	-	3,487,529	-
Short term deposits	6	12,050,000	-	-
Trade and other receivables	7a	-	1,222,379	-
<b>Financial liabilities measured at amortised cost:</b>				
Trade and other payables	12a	-	-	1,295,486
Lease liabilities	14	-	-	1,463,548
<b>Total financial liabilities</b>		<b>12,050,000</b>	<b>4,709,908</b>	<b>2,759,034</b>

**Fair values**

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

The Council does not have any derivative instruments as at 30 June 2022 (2021: \$Nil).

**(b) Financial Risk Management**

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

- Credit risk;
- Liquidity risk; and
- Market risk

**Risk management framework**

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

**(i) Credit risk**

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

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

The Council's main concentration of credit risk is with the Commonwealth Bank of Australia and National Australia Bank as the Council's bank accounts are held with these banking institutions.

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

There are no material amounts of collateral held as security as at 30 June 2022 (2021: \$Nil).



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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**Note 18: Financial Risk Management (continued)**

(ii) Liquidity risk

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

(iii) Market risk

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

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

**Exposure to interest rate risk**

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

	Note	2022 \$	2021 \$
Fixed rate instruments (held-to-maturity investments)	6	12,050,000	12,050,000
Variable rate instruments (cash and cash equivalents, excluding cash on hand)	5	6,970,023	3,487,529
		<u>19,020,023</u>	<u>15,537,529</u>

*Fair value sensitivity analysis for fixed-rate instruments*

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

*Cash flow sensitivity analysis for variable-rate instruments*

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

	100bp Increase	100bp Decrease
<b>30 June 2022</b>		
Variable rate instruments	69,700	(69,700)
<b>30 June 2021</b>		
Variable rate instruments	34,875	(34,875)

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
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**Note 18: Financial Risk Management (continued)**

(c) Measurement of fair values

Valuation techniques and significant unobservable inputs

The following table shows the valuation techniques used in measuring Level 2 and Level 3 fair values, as well as significant unobservable inputs used.

*Property, plant and equipment measured at fair value*

Type	Valuation technique
(a) Plant and equipment and motor vehicles (Level 2)	Market comparison technique and replacement cost approach
(b) Land (Level 2)	Market comparison technique and replacement cost approach
(c) Buildings, structures and site improvements and infrastructure (Level 2)	Replacement cost approach

Market comparison technique: the fair value was determined by comparing the subject asset with identical or similar assets for which price information is available.

Replacement cost approach: the valuation model reflects the amount that would be normally required currently to replace the service capacity of an asset.

	2022 \$	2021 \$
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**Note 19: Commitments for Expenditure**

**Operating Lease Commitments**

Non-cancellable operating leases contracted for but not recognised in the financial statements:

Operating Lease commitments		
- not later than 12 months	-	147,525
- later than 12 months but not later than five years	-	-
- later than five years	-	-
	<u>-</u>	<u>147,525</u>

**Finance Lease Commitments**

There were no finance lease commitments (2021: \$Nil).

**Leases as Lessor**

The Council has no material sub-leased properties at 30 June 2022 (2021: Nil).

**Contractual Commitments**

Contractual commitments at financial year end but not recognised in the financial statements was \$Nil (2021: \$Nil).



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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

Note 20: Financial Indicators

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

	2022	2021
(a) Operating Surplus Ratio	13%	14%
<u>Operating Surplus</u> Total Operating Revenue		
This ratio expresses the operating surplus as a percentage of total operating revenue.		
(b) Net Financial Liabilities Ratio	14%	12%
<u>Net Financial Liabilities</u> Total Operating Revenue		

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Note 21: Superannuation

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

The amount of the superannuation contributions made by the Council during the year ended 30 June 2022 was \$854,164 (2021: \$764,282).

Note 22: Contingencies

A number of the Council's funding programs are currently under review by the funding bodies in accordance with the funding agreements. Neither the outcome or financial impact can be reliably estimated at the time these financial statements were authorised. There were no other contingent assets or liabilities at 30 June 2022 (2021: \$Nil).

Note 23: Events After the Reporting Period

No matter or circumstance has arisen since 30 June 2022 that has significantly affected, or may significantly affect the Corporation's operations, the results of those operations or the Corporation's state of affairs in future financial years.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

Note 24: Related Party Transactions

(a) Key Management Personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Council, directly or indirectly, including any Councillor (whether executive or otherwise) is considered key management personnel.

During the year the following persons were identified as key management personnel, with the greatest authority and responsibility for planning, directing and controlling the activities of the Council:

Name	Title
Russell Anderson	Chief Executive Officer
Trudy Braun	Director of Corporate Services
Matthew Cheminant	Director of Council Operations
Annalisa Bowden	Community Services Manager
Janelle Iszlaub	Governance and Compliance Manager
Jocelyn Moir	Regional Council Operations Manager
Jackson Bernard	Senior Accountant
Patricia McGillivray	CDP Regional Manager
Alicia King	Council Operations Manager
Brian Pedwell	Mayor
Shirley Garlett	Deputy Mayor
Georgina Macleod	Councillor
Andrew McTaggart	Councillor
Yvette Williams	Councillor
Gaye Lawrence	Councillor

	2022*	2021
	\$	\$
Key management personnel compensation	1,458,563	1,408,178

\* Short term benefits provided to the CEO in 2022 totalled \$265,605 there were no other long term benefits.

Other Related Party Transactions

There were no materially significant related party transactions during the financial year.



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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

Note 25: Other Detailed Information

Statement of comprehensive income for the year ended 30 June 2022

	Victoria Daly Regional \$	Warnkurr Club \$	Total \$
<b>Revenue</b>			
Sales of goods	7,598	1,455,108	1,462,706
Cost of goods sold	-	(580,622)	(580,622)
Gross profit from trading	7,598	874,486	882,084
Rates and annual charges	1,688,860	-	1,688,860
User charges and fees	129,581	-	129,581
Grants and contributions	11,783,329	-	11,783,329
Finance income	63,796	339	64,135
Gain on disposal of property, plant and equipment	135,731	-	135,731
Other revenue	8,594,688	-	8,594,688
<b>Total revenue</b>	<b>22,403,583</b>	<b>874,825</b>	<b>23,278,408</b>
<b>Expenses</b>			
Employee benefits expense	10,239,715	194,653	10,434,368
Materials and contracts	1,685,203	3,776	1,688,979
Depreciation and amortisation	2,881,574	29,028	2,910,602
Finance cost (leases)	5,030	-	5,030
Other expenses	4,754,077	532,178	5,286,255
<b>Total expenses</b>	<b>19,565,599</b>	<b>759,635</b>	<b>20,325,234</b>
<b>Net surplus</b>	<b>2,837,984</b>	<b>115,190</b>	<b>2,953,174</b>
Transfer to unexpended grants reserve	867,080	-	867,080
<b>Total comprehensive income</b>	<b>1,970,904</b>	<b>115,190</b>	<b>2,086,094</b>

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

Note 25: Other Detailed Information (continued)

Statement of comprehensive income for the year ended 30 June 2021

	Victoria Daly Regional \$	Warnkurr Club \$	Total \$
<b>Revenue</b>			
Sales of goods	28,842	1,240,177	1,269,019
Cost of goods sold	-	(547,947)	(547,947)
Gross profit from trading	28,842	692,230	721,072
Rates and annual charges	1,558,245	-	1,558,245
User charges and fees	389,050	-	389,050
Grants and contributions	12,616,547	-	12,616,547
Finance income	50,775	207	50,982
Gain on disposal of property, plant and equipment	211,672	-	211,672
Other revenue	7,917,893	-	7,917,893
<b>Total revenue</b>	<b>22,773,024</b>	<b>692,437</b>	<b>23,465,461</b>
<b>Expenses</b>			
Employee benefits expense	9,472,080	156,878	9,628,958
Materials and contracts	3,110,659	1,994	3,112,653
Depreciation and amortisation	2,888,465	27,947	2,916,412
Finance cost (leases)	69,525	-	69,525
Other expenses	4,447,349	511,797	4,959,146
Gain/(loss) on disposal of	-	-	-
<b>Total expenses</b>	<b>19,988,078</b>	<b>698,616</b>	<b>20,686,694</b>
<b>Net surplus</b>	<b>2,784,946</b>	<b>(6,179)</b>	<b>2,778,767</b>
Other comprehensive income	(373,720)	-	(373,720)
<b>Total comprehensive income</b>	<b>2,411,226</b>	<b>(6,179)</b>	<b>2,405,047</b>



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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

Note 25: Other Detailed Information (continued)

Statement of financial position as at 30 June 2022

	Victoria Daly Regional	Warnkurr Club	Total
	\$	\$	\$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	6,664,578	305,445	6,970,023
Short term investments	11,900,000	150,000	12,050,000
Trade and other receivables	1,217,757	-	1,217,757
Inventories	-	45,217	45,217
Other	160,794	15,532	176,326
<b>Total current assets</b>	<b>19,943,129</b>	<b>516,194</b>	<b>20,459,323</b>
<b>Non-current assets</b>			
Property, plant and equipment	32,677,065	110,285	32,787,350
Lease assets	127,092	-	127,092
<b>Total Non-current assets</b>	<b>32,804,157</b>	<b>110,285</b>	<b>32,914,442</b>
<b>TOTAL ASSETS</b>	<b>52,747,286</b>	<b>626,479</b>	<b>53,373,765</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	970,016	71,192	1,041,208
Grant liabilities	2,022,815	-	2,022,815
Lease liabilities	89,517	-	89,517
Provisions	1,069,045	11,732	1,080,777
<b>Total current liabilities</b>	<b>4,151,393</b>	<b>82,924</b>	<b>4,234,317</b>
<b>Non-current liabilities</b>			
Lease liabilities	59,839	-	59,839
Provisions	104,260	-	104,260
<b>Total Non-current liabilities</b>	<b>164,099</b>	<b>-</b>	<b>164,099</b>
<b>TOTAL LIABILITIES</b>	<b>4,315,492</b>	<b>82,924</b>	<b>4,398,416</b>
<b>Net assets</b>	<b>48,431,794</b>	<b>543,555</b>	<b>48,975,349</b>
<b>EQUITY</b>			
Accumulated surplus	17,785,604	543,555	18,329,159
Reserves	30,646,190	-	30,646,190
	48,431,794	543,555	48,975,349

VICTORIA DALY REGIONAL COUNCIL  
ABN 66 931 675 319

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

Note 25: Other Detailed Information (continued)

Statement of financial position as at 30 June 2021

	Victoria Daly Regional	Warnkurr Club	Total
	\$	\$	\$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	3,269,306	218,223	3,487,529
Short term investments	11,900,000	150,000	12,050,000
Trade and other receivables	1,217,857	4,522	1,222,379
Inventories	-	66,401	66,401
Other	72,872	10,471	83,343
<b>Total current assets</b>	<b>16,460,035</b>	<b>449,617</b>	<b>16,909,652</b>
<b>Non-current assets</b>			
Property, plant and equipment	33,625,856	116,747	33,742,603
Lease assets	1,403,217	-	1,403,217
<b>Total Non-current assets</b>	<b>35,029,073</b>	<b>116,747</b>	<b>35,145,820</b>
<b>TOTAL ASSETS</b>	<b>51,489,108</b>	<b>566,364</b>	<b>52,055,472</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	1,197,848	128,760	1,326,608
Grant liabilities	1,967,112	-	1,967,112
Lease liabilities	208,715	-	208,715
Provisions	1,003,709	9,241	1,012,950
<b>Total current liabilities</b>	<b>4,377,384</b>	<b>138,001</b>	<b>4,515,385</b>
<b>Non-current liabilities</b>			
Lease liabilities	1,254,833	-	1,254,833
Provisions	148,810	-	148,810
<b>Total Non-current liabilities</b>	<b>1,403,643</b>	<b>-</b>	<b>1,403,643</b>
<b>TOTAL LIABILITIES</b>	<b>5,781,027</b>	<b>138,001</b>	<b>5,919,028</b>
<b>Net assets</b>	<b>45,708,081</b>	<b>428,363</b>	<b>46,136,444</b>
<b>EQUITY</b>			
Accumulated surplus	15,814,703	428,363	16,243,066
Reserves	29,893,378	-	29,893,378
	45,708,081	428,363	46,136,444





**INDEPENDENT AUDITOR'S REPORT**

**TO THE MAYOR AND COUNCIL MEMBERS OF VICTORIA DALY REGIONAL COUNCIL**

**Report on the Audit of the Financial Report**

**Opinion**

We have audited the financial report of Victoria Daly Regional Council (the Council), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, the notes to the financial report including a summary of significant accounting policies and the Chief Executive Officer's certificate.

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

- (i) giving a true and fair view of the Council's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act* and the *Local Government (Accounting) Regulations*.

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

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

**Basis of accounting and restriction on distribution**

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

**Responsibilities of the Chief Executive Officer for the Financial Report**

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

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

The Chief Executive Officer is also responsible for overseeing the Council's financial reporting process.

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**INDEPENDENT AUDITOR'S REPORT**

**TO THE MAYOR AND COUNCIL MEMBERS OF VICTORIA DALY REGIONAL COUNCIL**

**Report on the Audit of the Financial Report (continued)**

**Auditor's Responsibilities for the Audit of the Financial Report**

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

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

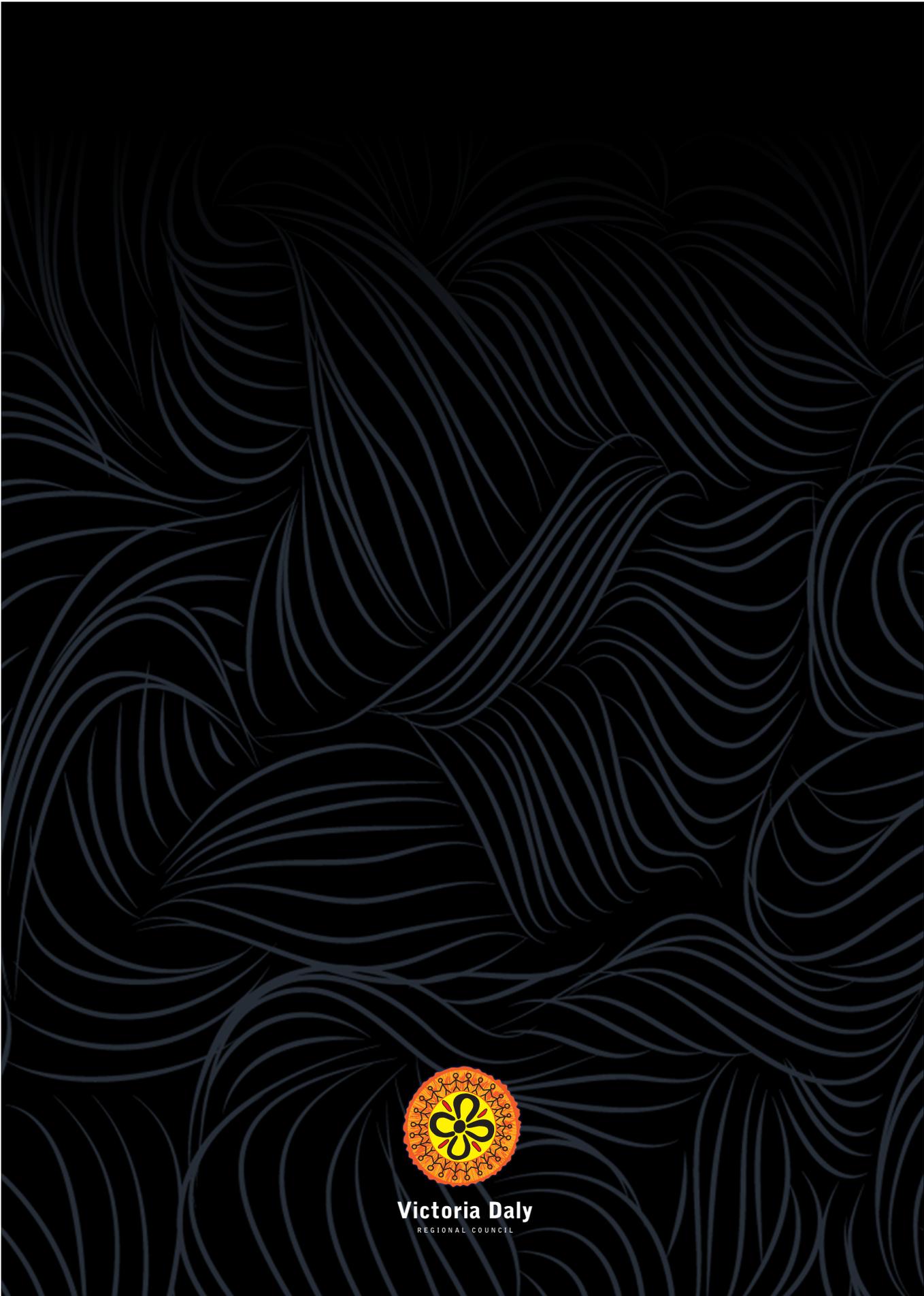
This description forms part of our auditor's report.

**LOWRYS ACCOUNTANTS**



Colin James, FCA  
Registered Company Auditor

Darwin  
Date: 3 November 2022





## **5. Confidential**

Nil