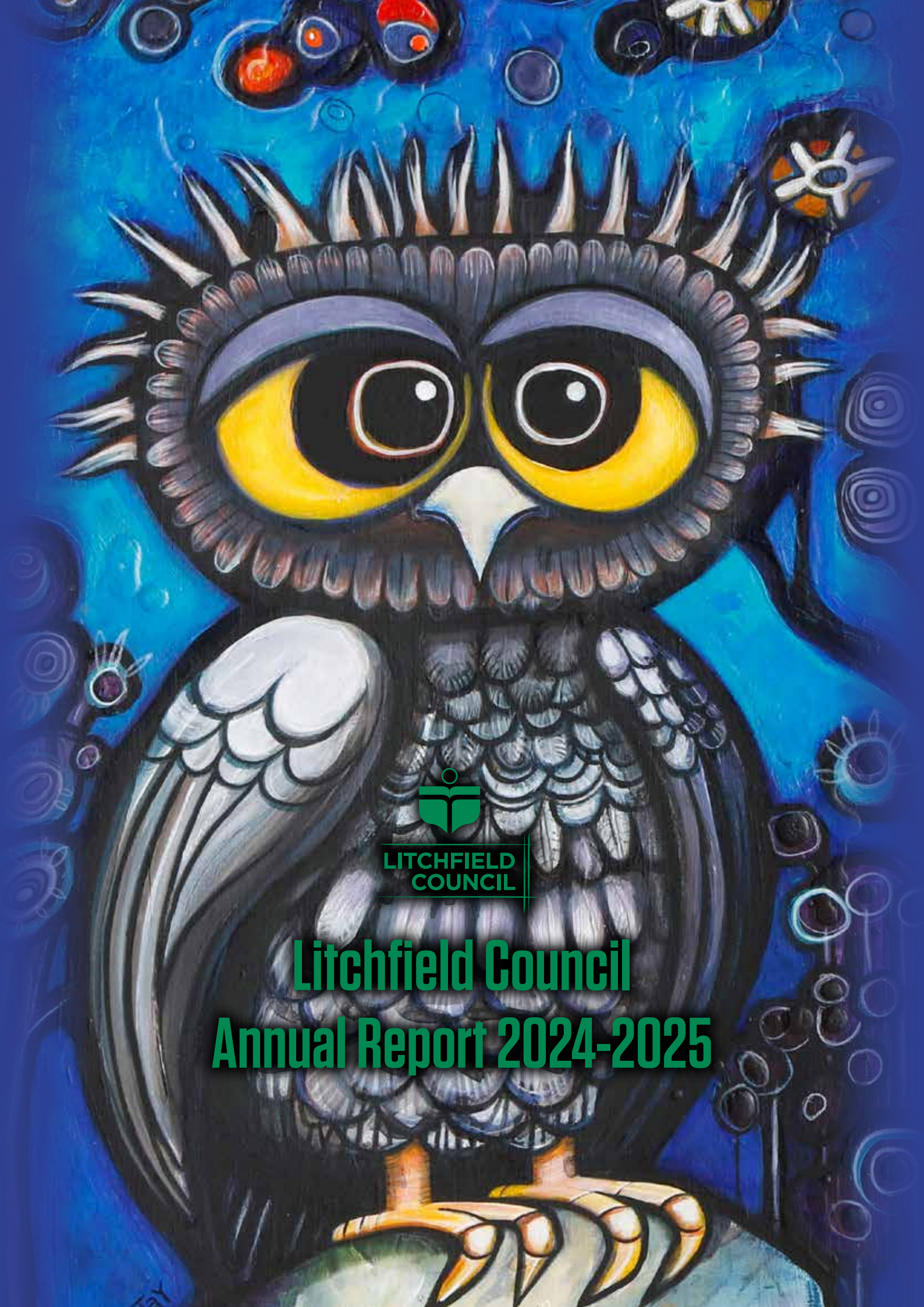




LITCHFIELD
COUNCIL

Litchfield Council

Annual Report 2024-2025

Acknowledgement of Country

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



**LITCHFIELD
COUNCIL**

Phone: (08) 8983 0600

Email: council@litchfield.nt.gov.au

Address: 7 Bees Creek Road, Freds Pass, NT

Postal: PO Box 446, Humpty Doo, NT 0836

www.litchfield.nt.gov.au

COVER ARTWORK

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

www.marniejay.com/



Contents

About Us	4	Our Commitments	40
Our people	6	Strategic Advocacy Focus	40
Message from the Mayor	6	Engaging our Community	42
Message from the CEO	8	2025 Community Survey	43
Our Council	10	Our Responsibilities	44
Organisational structure	14	Good Governance	44
Employment Data	14	Our Investment	45
Strategic Framework	15	Summary of Financials	45
Staff celebrations of days of national significance	16	ASSETS	48
		Financial Sustainability Indicators	49
Our Community	18	Our performance	50
Community Grants	18	2023/24 Key Performance Indicators	50
Australia Day	20	Financial Statements	56
Art Exhibition	22		
Australian Citizenship Ceremonies	24		
Our Place	25		
Recreation Reserves	25		
Regulatory Services	30		
Litchfield Community Library	32		
Thorak Regional Cemetery	34		
Infrastructure	35		
Mobile Workforce	37		
Waste	39		



ABOUT US

About Us

Located on the rural outskirts of Darwin, Litchfield Municipality is set amid tropical bushland and offers a unique rural lifestyle complemented by a wide range of services and facilities for both residents and visitors. Covering approximately 3,100 square kilometres, Litchfield is known for its larger land parcels and continues to experience steady population growth, now home to over 23,000 people.

The community enjoys a diverse mix of land uses, including urban and rural residential, horticultural,

agricultural, and light industrial activities. Its location in northern Australia provides a distinct tropical climate, defined by two main seasons — the Dry and the Wet.

The **Dry season**, from May to September, is characterised by minimal rainfall, lower humidity (around 30%), and average daily temperatures ranging from 30°C to 35°C. In contrast, the **Wet season** (October to April) brings lush greenery, tropical storms, dramatic cloud formations, and high humidity levels (averaging above 70%).

November marks the “**build-up**” to the Wet, while June and July are typically the coolest months, with night-time temperatures occasionally dipping to 11°C. Despite being only 25 kilometres from Darwin, Litchfield often experiences warmer days and cooler nights.

Strategically positioned just an hour from Darwin’s city centre, Litchfield serves as a key gateway to the broader Top End region, offering both convenience and a tranquil rural lifestyle.



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





Our vision

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

Our Mission

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

Our Priorities



People
Community and
lifestyle



Progress
Continuity of services
and facilities



Prosperity
Our economy
and growth



Places
Roads and
infrastructure



Performance
An effective and efficient
organisation



OUR PEOPLE

Message from the Mayor

It is with great pride that I present the 2024–2025 Annual Report as the new Mayor of Litchfield Council.

This past year has been one of meaningful investment, community collaboration, and steady progress, hallmarks of what makes Litchfield such a special place to live, work, and grow.

One of the standout achievements this year has been the continued success of our Community Grant Scheme, which distributed a total of \$87,753.87 to local organisations and initiatives. What makes this program especially remarkable is that it is 100% funded through recycling bottles, cans, and batteries collected at our Waste Transfer Stations. It's a powerful reminder that when we take care of our environment, we can also invest directly back into our community.

Throughout the year, Council hosted four Australian Citizenship Ceremonies, held on significant national days being Australia Day, Harmony Day, Refugee Week, and Citizenship Day. It was our great honour to welcome 54 new citizens into the Australian family, each bringing their own stories, cultures, and contributions to Litchfield's growing and diverse community.

Council has also made a significant commitment to our much-loved Recreation Reserves, allocating over \$1.4 million this year. With a majority of these funds going directly to the volunteer management bodies who work tirelessly to maintain and enhance these spaces. Their dedication ensures that Litchfield continues to offer safe, high-quality facilities for sport, leisure, and community gatherings. With many community infrastructure projects currently underway, recently completed or in various stages of planning, I'm pleased to highlight the addition of a new BBQ shelter at Mira Square. Just in time for the school holidays, this new facility quickly became a valued meeting place for residents. Nestled beside the new hall and playground, the shelter has created a vibrant space where our community can connect, celebrate, and unwind.

On the roads, we continued our commitment to safety and infrastructure with the Road Reseal Program, which saw 11 roads resealed, and two intersections upgraded. This year has also seen the upgrading of the last section of Meade Road from gravel to seal, including the floodway. This essential work extends the life of our road network and ensures safer travel for all who live in and move through our region.

A major highlight of the year was Council's success in securing a \$10 million Federal Government Grant for Freds Pass Reserve. This transformative funding will see the upgrading of the power supply, new sporting lights, and the development of a new netball facility, including courts and change rooms. This exciting investment will support local sport, events, and community life for decades to come.



Rachael Wright
Mayor

Waste management remains a key priority for Council, and this year we introduced a new waste voucher program. This initiative is designed to help residents with the cost of disposing waste responsibly, while also reducing the impact of illegal dumping across our rural area.

All of these achievements speak to what is possible when local government, volunteers, and residents work together toward shared goals. We're a region shaped by our rural character, but powered by community spirit, and I am incredibly proud of the work we've accomplished this year.

In closing, I'd like to thank my fellow Councillors, Council staff, our community volunteers, and all Litchfield residents. Your passion, your voice, and your commitment are what drives this Council forward.

Here's to another strong year of building, protecting, and celebrating everything that makes Litchfield a great place to call home.

Thank you.





OUR PEOPLE

Message from the CEO

It's a pleasure to present the 2024–2025 Annual Report for Litchfield Council.

A year marked by strong community engagement, operational excellence, and continued investment in the people, places, and programs that define our unique region.

Let me begin by acknowledging the incredible efforts of our dedicated team. With a workforce of 59.17 full-time equivalent staff, we've continued to deliver essential services while also creating space for innovation, collaboration, and community-led growth. I thank each and every one of you for your commitment and professionalism.

We've celebrated our people and our values throughout the year, recognising key national events including R U OK Day, NAIDOC Week, International Women's Day, Harmony Week, and Do It for Dolly Day. These moments are more than dates in the calendar, they're reminders of the culture we foster here: one of inclusion, wellbeing, and respect.

Among our many achievements this year was the awarding of a record 67 Youth Development Grants. These grants supported young people to pursue opportunities in sport, recreation, and enrichment. This is a reflection

of Council's ongoing commitment to our youth and their future.

Our vibrant local arts scene continues to thrive, as seen in the success of the 8th Annual Community Art Exhibition, held this year at the Humpty Doo Village Green. Under the theme "This Side of the Berrimah Line," the exhibition gave voice to rural experiences and drew over 520 visitors. With 71 community artists contributing 90 unique works, and a week-long program that included workshops, a book launch, and an opening night concert—it was truly a celebration of local talent and community spirit.

Our Library has had another impactful year, delivering 46 STEM sessions, 11 digital literacy workshops, and hosting much-loved events including Christmas Storytime, National Simultaneous Storytime, and Storytime at the Freds Pass Show. By refining our delivery model, we've successfully reached more people while offering a more tailored and strategic program mix.

Community safety and responsible pet ownership remain a core focus. Our Rangers managed over 580 dog-related complaints this year, providing education and enforcement in line with the Litchfield Council (Dog Management) By-Laws 2017. Their work continues to foster a safer and more responsible community.

At Thorak Cemetery, we undertook an exciting project using drone and satellite technology to map individual plots and photograph every monument. This modernisation gives visitors a seamless way to locate interment sites through a simple QR code search, bringing a new level of accessibility and care to this important community asset.

Operationally, our mobile workforce has had a big year, completing 2,408 hours of slashing and 1,806 hours of spraying of Council verges and properties. These vital maintenance efforts ensure our rural road network and public spaces remain safe and well-kept throughout the year.



Stephen Hoyne
Chief Executive Officer

We also took steps toward shaping future public spaces, with the draft Litchfield Council By-Laws released for community consultation. We received 20 thoughtful submissions, and the revised draft now sits ready for the incoming Council’s consideration.

As we reflect on the year, it’s clear that our work, guided by

Council’s strategic direction, is making a meaningful impact. Whether through programs that enrich lives, services that protect our community, or infrastructure that supports growth, Litchfield continues to be a place where people and progress thrive together.

To our Councillors, staff, volunteers, and community members, thank you. Your contributions, your voices, and your passion are what make Litchfield truly special.

Here’s to another year of connection, innovation, and rural pride.

Thank you





OUR PEOPLE
Our Council

Our Council

Elected Members

On 28 August 2021, a local government general election was held and the following Council members were elected to represent the Litchfield community from 15 September 2021 through to 7 September 2025. This documents serves as the final annual report of the 11th Council, marking the conclusion of its term.



Doug Barden
MAYOR

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

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

I went to boarding school in Sydney, then returned to Darwin to complete my trade as a Diesel Mechanic and Fitter for Komatsu earthmoving equipment. I operated an earthmoving business until the 1990s when I built and operated the "Lakes Resort & Caravan Park". I was first elected as the South Ward Councillor in late 2015.

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



Kevin Harlan
CENTRAL WARD COUNCILLOR

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

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

I am a Plant Mechanic by trade, completing my apprenticeship early 1985 with an international earthmoving manufacture on Goyder Rd, Parap. Since then, I spent 20 years in the mining industry, worked over a year straight in Antarctica running a workshop for the Australian Antarctic Division. I also have a background in safety/training (taught trade school at both CDU and Taminmin College). And just to keep things interesting, growing up I did fencing on NT cattle stations, bull catching on the Barkley Tablelands, cook/barmaid at Heartbreak Hotel and eight years at boarding school.

I put my hand up for Central Ward as the first step for me to try and change how and what our council does for us. I want our Elected Members to be more open, transparent, and accountable. I want to find efficiencies to reduce costs and minimise rate increases where possible.

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

Keep rural, rural.



Kris Civitarese
CENTRAL WARD COUNCILLOR

I was elected to Litchfield Council in 2025 and bring a background in operations, project delivery, and community engagement to my role representing Litchfield residents.

Before joining Litchfield, I served as a councillor with the Barkly Regional Council, contributing to the Audit and Risk Committee, Procurement Sub-Committee, and serving as an executive member of the Local Government Association of the Northern Territory (LGANT) Board.

I currently work in the facilities and infrastructure sector, coordinating projects across the Territory. I'm passionate about transparent decision making, responsible spending, and ensuring residents receive real value for money.

I believe local government should be accessible, open, and genuinely connected to the people it serves. I make it a priority to be available, listen, and keep the conversation going with residents. I'm actively involved with community groups such as the Berry Springs Volunteer Bushfire Brigade and the Friends of the Territory Wildlife Park, and I'm always keen to support the local events and initiatives that make Litchfield such a great place to live.



Emma Sharp
SOUTH WARD COUNCILLOR

I arrived in the Top End ten years ago, and fell in love with the rural lifestyle. As a Humpty Doo local, I'm proud of the community where I live and which I serve as an Elected Member; not just in South Ward, but the entire Litchfield municipality. My eldest son attends Humpty Doo Primary School, and is a new addition of the mighty Litchfield Bears Rugby League Club. My family recently welcomed a new baby boy to the world, and I anticipate he'll be every bit of a 'bush kid' as his big brother!

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

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



OUR PEOPLE

Our Council



Rachael Wright
NORTH WARD COUNCILLOR

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

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

With over 25 years' experience as a Human Resources professional, in the private and public sector, I have strong ethical values and I genuinely care for the community and its best interests. I have elderly parents and young children that live in Litchfield, so I'm keen to see all demographics of our communities' best interests represented.

My commitment to the rural area is genuine and passionate. I am willing to be a strong voice for us all. I look forward to being a great asset to Council and our community.



Mathew Salter
NORTH WARD COUNCILLOR

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

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

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

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

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



Mark Sidey
SOUTH WARD COUNCILLOR

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

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

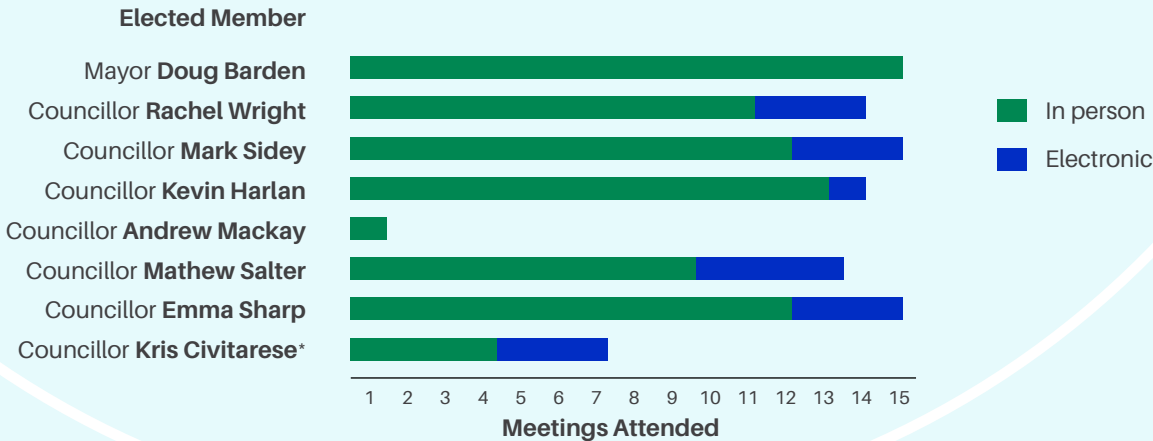
In addition to my local government roles, I have a degree in Business and have worked as an Insurance Loss Adjuster since 1999. I currently own my own business, working as a contractor to a number of Insurers.

I was elected to Litchfield Council as a Councillor for South Ward in 2022 on a platform of greater transparency, more consultation with constituents and re-focusing Council's direction back to providing core services at the lowest possible cost. I am passionate about the community and am a great believer in "keeping rural rural". I am extremely proud of the new direction this Council has taken since the election of the current team and thank Council Staff for their tireless work. We are seeing real change and progress in the rural area and I look forward to continuing to champion sustainable progress for the benefit of residents, businesses and ratepayers.



Elected members meeting attendance

There was a total of 12 Ordinary and 3 Special Council meetings held during the 2024-2025 year.



*Councillor Andrew Mackay was successful in the Northern Territory General Elections in August 2024, stepping down as Councillor for Central Ward. Councillor Kris Civitarese was appointed to the Central Ward vacancy in January 2025.

Council Members Attendance and Allowance

Elected members allowance

Allowances paid to elected members, are set by the [Remuneration Tribunal](#) in accordance with the Assembly Members and Statutory Officers (Remuneration and Other Entitlements) Act 2006. The table below shows the allowances paid during the 2024-2025 year:

	Base (\$)	Extra Meeting (\$)	Professional Development (\$)	Total (\$)
Mayor Doug Barden	113,319.67	-	-	113,319.67
Councillor Kevin Harlan*	32,180.33	6,300.00	-	38,480.33
Councillor Kris Civitarese	7,393.45	2,600.00	-	9,993.45
Councillor Andrew Mackay	2,765.03	-	-	2,765.03
Councillor Emma Sharp	23,743.19	6,800.00	-	30,543.19
Councillor Mark Sidey*	34,437.16	7,000.00	-	41,437.16
Councillor Rachel Wright	23,743.19	9,600.00	-	33,343.19
Councillor Mathew Salter**	20,918.05	6,000.00	-	26,918.05
	258,500.07	38,300.00	-	296,800.07

*Members were appointed deputy mayor during the 2024-2025 period

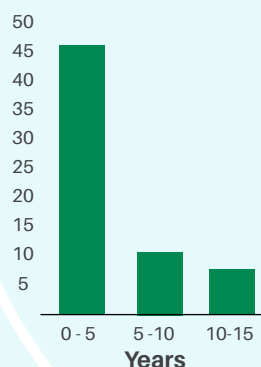
**Member was a candidate in the General Elections in August 2024



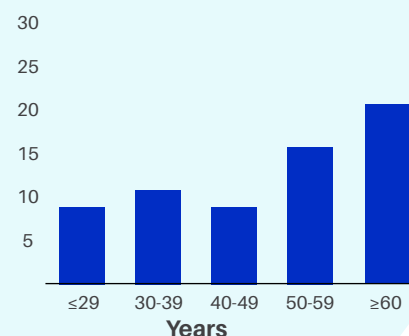


OUR PEOPLE
Our Staff

Length of Service



Age of staff



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

Litchfield Council has two departments; Infrastructure and Operations, and Corporate and Community, each lead by a Director with the Chief Executive Officer overseeing Council Leadership. The structure allows for 59.17 full-time equivalent (FTE) staff.



Stephen Hoyne
Chief Executive Officer
FTE 3

Advocacy
Inter government relations
Communications and
Engagement



Maxie Smith
Director Corporate
and Community
FTE 19.55

Information Technology
Governance
Human Resources
Finance
Customer Service
Regulatory Services
Library Services
Community Development



Rodney Jessup
Director Infrastructure and Operations
FTE 36.62

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



Strategic Framework

Litchfield Council’s Planning and Reporting Framework

LONG TERM PLANS

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

STRATEGIC PLAN 2022-2025

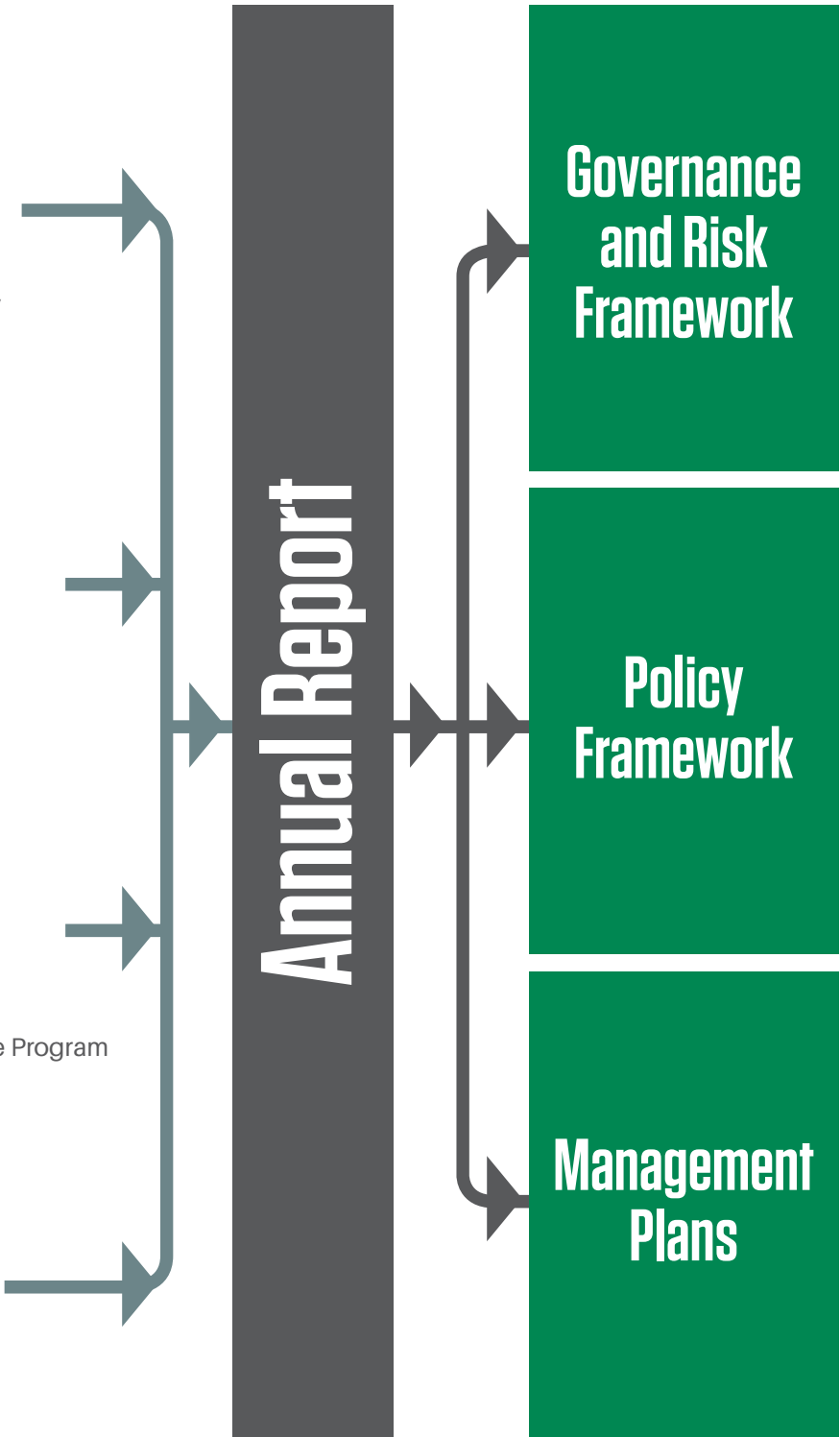
- Vision
- Priorities
- Outcomes
- Success Measures
- Masterplan

MUNICIPAL PLAN

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

PERFORMANCE MANAGEMENT

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





OUR PEOPLE

Staff celebrations of days of national significance



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

NAIDOC Week

NAIDOC Week is celebrated by people from all walks of life, offering an opportunity to reflect and deepen our understanding of the history, culture, and achievements of Aboriginal and Torres Strait Islander peoples, while also providing a chance to listen, learn, and amplify Indigenous voices. On Friday 12 July 2024, Litchfield Council marked NAIDOC Week with a morning tea, viewing an educational video on storytelling through the arts and participating in rock painting. These activities honoured tradition in a fun and creative way, allowing participants to interpret and engage with Indigenous culture, while supporting reconciliation and social inclusion—a celebration enjoyed by all.





RU OK Day

R U OK? Day is a national day of action dedicated to reminding everyone that every day is the day to ask, “Are you OK?” and support those who may be struggling with life. On Thursday 12 September 2024, Litchfield Council marked the occasion with a BBQ breakfast and staff morning tea, creating space for colleagues to connect. The day encouraged meaningful conversations, reminded staff of the power of checking in with one another, and highlighted the importance of building a supportive workplace culture.

International Women’s Day

International Women’s Day is a global day celebrating the social, economic, cultural, and political achievements of women. The day also marks a call to action for accelerating women’s equality and recognising the vital role women play in every aspect of community life. On 10 March 2025, we acknowledged the amazing women within Council and the Litchfield community with cupcakes for morning tea, taking the opportunity to celebrate their contributions and reflect on the ongoing journey toward gender equality.



Harmony Week

Harmony Week is a time to celebrate Australia’s cultural diversity and the message that everyone belongs. At Litchfield Council, we are proud of our vibrant and diverse community, reflected not only in the residents we serve but also in our staff. On 21 March 2025, we had the opportunity to share our cultures through food, traditions, and stories, fostering understanding and respect. It’s a celebration of inclusivity, connection, and the unique contributions each culture brings to our region, reminding us that when we come together, we create a stronger, safer, and more welcoming community for all.

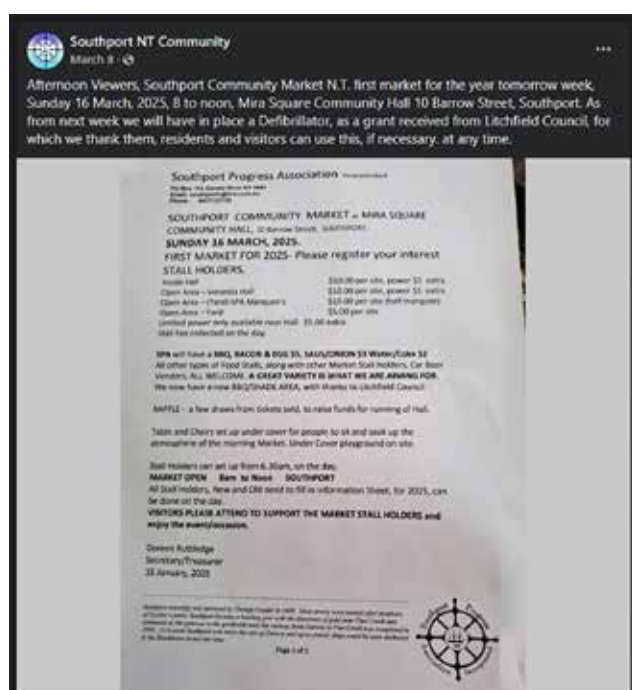
Do It For Dolly Day

Do It For Dolly Day is held annually to honour the memory of Dolly Everett and to promote kindness and awareness around the devastating impacts of bullying. On Friday 9 May 2025, Council Officers came together to support the cause by wearing blue and sharing a morning tea. The day was a reminder of the importance of creating safe, supportive, and respectful environments for everyone, especially in the workplace.



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

- Annual community grants (up to \$5,000)
- Community initiative grants (up to \$500)
- Youth development grants (up to \$500)



“ *The 2024-2025 Community Grant Scheme totalled \$87,753.87 and is 100% funded through money made from recycling bottles, cans and batteries collected at Council’s Waste Transfer Stations.* ”

Youth Development Grants for 2024-2025

Under the delegation of the Chief Executive Officer, a record number of 67 Youth Development Grants were awarded to support young people in pursuing developmental opportunities across sports, recreation and enrichment programs including travel to represent their local clubs, the Northern Territory, and Australia.

Community Initiative Grants

A total of five Community Initiative Grants were awarded to support community ideas and to get grassroots projects running that directly benefit the Lichfield community.



Annual Community Grant Recipients for 2024-2025

Recipient	Purpose	Amount (\$)
Humpty Doo Community Garden	Purchase of power station equipment	\$4,914.05
Top End Gem & Mineral Club	Purchase of additional cabbng machines	\$4,550
Darwin Off-Road Cyclists (DORC) Incorporated	Installation of sign	\$5,000
NT Field and Game Assoc. Inc	Purchase of practice equipment	\$5,000
Fulfilling Dreams Inc	FIBA Basketball program	\$5,000
Top End Gun Club	Removal of dangerous tree	\$5,000
Southport Progress Association	Purchase of defibrillator	\$2,724.82
Darwin Community Arts	Women’s art program	\$5,000
Humpty Doo Bowls Club	Purchase of equipment	\$4,398
Darwin Rural Hash House Harriers	Australia Day Fun Run prizes	\$2,000
Koolpinyah Volunteer Fire Brigade	Purchase of water tanks	\$3,600
Arafura Music Collective	Small ensemble performance in Litchfield	\$3,300
Smile A Mile	Purchase of equipment	\$4,530
Darwin Rural Carols By Candlelight	Carols by Candlelight event	\$3,500
Noonamah Polocrosse Club	Equipment for Women in Sport Carnival	\$2,340
Noone Left Behind	Festival of Women Litchfield Panel	\$5,000
Desexing Assistance and Community Support Inc	Subsidised Desexing Program in Litchfield	\$5,000



OUR COMMUNITY
Australia Day

On Sunday 26 January 2025, Litchfield Council hosted its annual **Australia Day** event, a well-attended community celebration that continues to grow each year.

The program began with the ever-popular fun run, catering for everyone young and old, from serious competitors to casual participants. This year's fun run raised awareness for Sepsis and the T for Thomas charity.

Litchfield Council was successful in receiving grant funding with \$10,000 from the National Australia Day Council and a further \$5,000 to include strong recognition of Aboriginal and/or Torres Strait Islander people. Council was also pleased to host Jordy Humphreys, the 2023 Young Citizen of the Year for Alice Springs and the 2025 Australia Day NT Ambassador, who delivered an inspiring address about his experiences as an Australian.

The official ceremony welcomed 19 new citizens and presented three Community Awards, as well as a Student Citizen awarded to Leila Chick and the Volunteer Achievement award for Brigid McCullough. The high number of award nominations reflected the pride and commitment of our residents, highlighting the many ways people contribute to community life. Families

also enjoyed a range of free activities, including children's entertainment, Indigenous arts and craft workshops and local market stalls. The event remains a valued occasion to come together, recognise local achievements, and celebrate what makes our municipality a connected and supportive place to live.





The Community Awards were strongly contested with the following awards being presented:



Citizen of the Year
Val and Erick Chalmers

Valerie and Eric are exceptional community leaders whose tireless efforts have profoundly impacted the Litchfield Municipality and beyond. As founding members of the Litchfield and Palmerston Rotary Club, they have dedicated years of service, from supporting local mental health to providing medical aid for children in Timor Leste. Their contributions include organising Mates for Mates, regular community BBQs, and fundraising for Rural Carols, ANZAC Day, Australia Day, and other charitable causes. Val’s leadership as Rotary Youth Exchange Coordinator, along with initiatives like Days for Girls and Books for Babes, highlights her commitment to empowering youth and disadvantaged women. Eric has been instrumental in advocating for the Howard Springs Skate and Bike path, reflecting his dedication to improving community spaces. Together, their consistent volunteerism has touched countless lives, strengthened wellbeing, and fostered a culture of giving.



Young Citizen of the Year
Liam Fischer

Liam Fischer, a Year 7 student, has made a remarkable impact through his involvement in St John Cadets, recently competing as the youngest member of the NT Cadet team and helping secure National Championship titles. His dedication to first aid, leadership, and teamwork is clear through regular contributions at St John events and community volunteering. Beyond this, Liam has served as Junior School Captain, leading the visit of the Governor General. A Brown Advanced Tang So Doo and former competitive swimmer, his achievements reflect a strong commitment to both personal growth and community service.

Community Event of the Year
Bike You BBQ Ride

Bike You has made a significant impact in the community by creating a free, welcoming space for individuals, particularly men, to connect through their shared passion for riding. Through regular weekly events, Bike You fosters an inclusive environment where people can come together, build relationships, and engage in important conversations about mental health. The team headed by Tim Walker are strong advocates for men’s mental health, using this initiative to provide a supportive space that addresses the mental health gap in the rural area. By promoting connection and offering a safe outlet for conversation, Bike You is helping to improve mental wellbeing and strengthen the community connection.



OUR COMMUNITY
Art Exhibition

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

The eighth annual event, this year held at the Humpty Doo Village Green, from 22 to 30 March, 2025. The theme was *'This Side of the Berrimah Line'* which prompted artists to showcase their experiences of rural living in Litchfield.

Over 520 people attended the week-long exhibition, which featured an opening night concert, the art exhibition, kid's art workshops, a book launch, and all-ages mosaic workshops. A total of 71 community artists registered and contributed 90 works, showcasing the depth of local talent and creativity. The vibrant program offered something for all ages, from inspiring artworks to hands-on activities that brought people together in a spirit of connection and celebration. Great feedback was received from attendees, with engagement continuing to grow and evolve each year thanks to the dedicated support of Darwin Community Arts, local Litchfield artists, and sponsors Coolalinga Community Bank, Dheran Young, Andrew McKay, and Finlay's Stone. Litchfield Council is proud to provide a rich array of opportunities for engagement and connection that reflect the diverse interests of our community, and is enthusiastic to support this outstanding event as it continues to grow into the future.

Highly Commended by the judges:

Lynne Omeara
Matthias

Patsy Creswick
Take a Load Off Your Feet

Jessica Lighttower
Echidna

Lesley Piper
Reflections of Nitmiluk Gorge

Sarah Martin
Last Light

Jenny Thomas
Finches Wing



Eleven award winners took away prizes for their entries:

First Nations Award <i>Sponsored by Dheran Young</i>	Graham Dugmul Kenyon <i>Lewleg Long Neck Turtle</i>
Three-Dimensional Award	Jo Harvey <i>Berrimah Drifter</i>
Youth Award <i>Sponsored by Bendigo Bank</i>	Maree Kooman <i>Afternoon Dreaming</i>
Youth Award <i>Sponsored by Bendigo Bank</i>	Kiara Ferreira <i>Pookies in Paradise</i>
Kids Award <i>Sponsored by Bendigo Bank</i>	Lillah Andrew <i>Johnny the Horse</i>
Visual Arts Award	Ian Hance <i>Objects in the Mirror</i>
Community Choice Award <i>Sponsored by Andrew Mackay</i>	Zerena Di-Prima <i>Rain on the Rock</i>
Textile Award	Holly Andrews <i>Found Objects</i>
Photography	Asher Lilly <i>Born and Bred</i>
Ceramics	Riley McKenzie <i>Mosaic Wallaby</i>
Glass Category <i>Sponsored by Finlay's Stone</i>	Lucy Rogers <i>Rest</i>





OUR COMMUNITY
Australian Citizenship Ceremonies



Litchfield welcomed 54 new Australian citizens from countries across the globe.

The Council conducted four Australian Citizenship Ceremonies throughout the year, aligning with significant events like Australia Day, Harmony Day, Refugee Week, and Citizenship Day.

Litchfield welcomed 54 new Australian citizens from countries across the globe, including Austria, Cambodia, Cuba, Denmark, Germany, Ghana, Greece, India, Indonesia, Ireland, New Zealand, Papua New Guinea, the Philippines, the Russian Federation, South Africa, Taiwan, Thailand, Tonga, Uganda, the United Kingdom, the United States of America, Vietnam, and Zimbabwe.

We celebrate the new citizens deciding to call Australia home, and for choosing to stay with us in Litchfield, the best place to live in the Top End! Their arrival enriches the social and cultural fabric of the municipality, bringing new perspectives, skills, and traditions that strengthen our community. Each ceremony not only welcomes individuals to Australia but also fosters connection and inclusion, highlighting the diversity and unity that make Litchfield such a vibrant place to live.





OUR PLACE
Recreation Reserves

Improving community wellbeing

Council has nine Recreation Reserves across the municipality, each offering a range of sporting facilities, playgrounds, and community spaces.

These reserves enhance the liveability of Litchfield and foster strong connections between local clubs and community members. Their value extends beyond our residents, attracting visitors and supporting regional participation.

Recognising their importance, Council has made Recreation Reserves a key budget priority, allocating over \$1.6 million to support the volunteer management bodies who do an outstanding job maintaining these facilities for the benefit of the whole community.





OUR PLACE

Recreation Reserves

Howard Park

The Howard Park Recreation Reserve is a vibrant hub for community life, hosting more than 15 user groups throughout the year. During the Dry Season, weekends come alive with cricket matches on the maintained ovals, drawing teams from across the Top End. Weekday afternoons see baseball training sessions, while every second weekend the oval holds space for energetic bootcamp workouts. Residents also enjoy year-round access for casual walks, while the halls and oval are available for community bookings, providing space for gatherings, events, and celebrations.

Regular user groups meet each week in both Howard and Whitewood Halls, which cater to a diverse range of activities including dance, healthcare, creative arts, and fitness classes. At the heart of the reserve are expansive green ovals, a BMX track, and accessible cricket nets, offering inclusive spaces that encourage recreation, connection, and healthy living for all ages.

In April, the reserve hosted the first ever Augmented Reality Pop-Up Park event in the NT, an educational and entertaining in-app game for children aged 4-12

during Youth Week, encouraging kids to be active while having fun in a safe and secure environment. Alongside food trucks and a racing game run by the Howard Springs Volunteer Fire Brigade, the event attracted up to 250 guests over one afternoon and was well received by both residents and visitors. This demonstrates the reserve's value to Council and the greater Howard Springs community, providing a versatile space for recreation, learning, and community engagement that brings people together for innovative and enjoyable experiences.

Howard Park Recreation Reserve remains the most frequently used reserve in the Litchfield Council area, welcoming residents for sport, recreation, and community activities throughout the year. To ensure it continues to meet the needs of its diverse users, significant maintenance, repairs, and service audits were undertaken, keeping facilities safe, well-maintained, and of a high standard. These ongoing improvements reflect the Council's commitment to providing a versatile and welcoming space that supports both organised activities and casual community use.





Knuckey Lagoon

Knuckey Lagoon is a hidden gem in the heart of Darwin, surrounded by lush, largely untouched bushland. This serene space offers bushwalking trails, bird-watching opportunities, and nature play areas, immersing visitors in the natural environment. The reserve also features excellent facilities, including a community hall, playground, basketball court, and shared BBQ areas, making it ideal for families, user groups, and community gatherings. It also offers rental storage sheds for community groups and sports clubs, providing secure space for equipment and resources to support their activities.

A dedicated Management Committee of volunteers plays a central role in ensuring the community's needs and values are reflected in Council decisions and future planning. Representing groups such as the Top End Gem and Mineral Club, Berrimah Scouts, and the NT Thai Association, they not only call Knuckey Lagoon their home but also advocate for its ongoing development and strive to share its facilities with the wider community. Acting as a key link between the Council, user groups, and local residents, this committed team helps ensure Knuckey Lagoon continues to thrive as a valued and well-supported community asset.

Humpty Doo Village Green

In 2024–25, Humpty Doo Village Green continued to grow as a vibrant and inclusive community hub, welcoming over 2,200 participants across events, programs, and activities. The year was highlighted by the new skate park mural, created in collaboration with local artists and students from Taminmin College and Humpty Doo Primary School. The mural has fostered youth pride and increased active use of the skate park, with students proudly showcasing their work during the opening in December. The Reserve also hosted the Litchfield Art Exhibition, attracting around 500 visitors, alongside successful school holiday programs, after-school activities, and garden programs that engaged young people and families alike.

Regular users of the Reserve, including the Humpty Doo Bowls Club, Humpty Doo Scouts, and Humpty Doo Community Garden, continued to host events and activities, providing the community with a space to gather, socialise, and participate in recreation. Ongoing maintenance and facility improvements, including the hall, playground, and cottage, supported a wide range of arts, cultural, and recreational programs

such as community dance, clowning workshops, basketball sessions, and Darwin Community Arts led art and music activities. With increased activation and a growing calendar of events, Humpty Doo Village Green remains a welcoming and well-used space that strengthens connections across the local community.

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

McMinns Lagoon

Spanning some 41 hectares of unspoilt wetland, McMinns Lagoon is one of Litchfield's most treasured reserves. It's part of the Howard River catchment, acting as a "perched lagoon" and creating vital links with surrounding wetlands and drainage lines. Its health directly influences water quality and the broader catchment, making it an ecological hotspot as well as a community retreat.

This unique space is cared for by a devoted group of locals – the McMinns Lagoon Reserve Association Inc (MLRA), formed back in 1987 and winners of the 2024 Australian Government Community Partnerships Landcare Award. The Reserve's Committee hosts regular Working Bees, with hardworking members who promote stewardship and ensure the reserve continues to benefit both Litchfield Council and the wider community. Volunteers maintain walking trails, manage weeds, protect habitat, and host popular community events such as National Tree Day and Make a Difference Day. The reserve is also used by schools and universities for environmental research and wildlife surveys.

McMinns Lagoon shows how dedicated community action can restore, protect, and celebrate natural spaces. With more than 150 bird species, turtles, barramundi, and even the endangered Gouldian finch calling it home, it's a favourite for bushwalkers, birdwatchers, researchers, and families alike. Visitors are especially encouraged to experience the stunning water lilies in the dry season, a spectacular sight that makes this reserve even more special. Whether you're after a peaceful picnic, an educational experience, or just a breath of fresh air, McMinns Lagoon has something unique to offer.

Livingstone Reserve

Livingstone Recreation Reserve is a cherished community hub, operated by a dedicated volunteer committee and nestled within 64 hectares of natural woodland. The reserve offers a wide range of amenities, including a large community hall, sporting ovals, a volleyball court, picnic areas, and a children's playground, catering to families, user groups, and the broader rural community.

The 34 Mile Bar and Bistro, set within the spacious hall, is a highlight of the reserve, attracting locals and visitors on Friday nights for meals, drinks, and live entertainment. Managed as a self-sustaining not-for-profit, the bistro has been thriving for over 30 years and fosters a strong sense of community and relaxation at the end of the working week.

Livingstone Recreation Reserve is home to the Livingstone Volunteer

Bushfire Brigade, the Litchfield Horse and Pony Club, and the Livingstone Choir. The reserve also hosts a variety of events, from Saturday night entertainment showcasing local and interstate talent to seasonal celebrations like children's and seniors' Christmas parties, supported by generous sponsors.

Starting in the 1980s as a small group of enthusiastic residents, the reserve has grown through years of volunteer effort, with multiple hall expansions, kitchen upgrades, and new infrastructure including a well-utilised car park and improved green spaces. Membership remains strong, with over 300 active members, and the committee continues to develop plans to enhance the reserve further, ensuring it remains a welcoming and vibrant space for recreation, connection, and community life in Livingstone.



Mira Square

Southport Mira Square Reserve remains a vibrant hub for community life in its second year of operation. The Southport Progress Association welcomed Barry Moriarty as President and Public Officer this year, bringing fresh energy and ideas to the committee.

SPA hosted successful bi-monthly Southport Community Markets from July 2024 to May 2025. These small, friendly markets continue to grow, with more stallholders participating at each event and visitor numbers steadily increasing. Two SPA-run stalls at each market feature BBQ food and raffles, with all profits supporting the Mira Square Community Hall.

Recent upgrades have further enhanced the reserve, including an electric BBQ with shelter, connected water supply, and a solar system with battery backup for the hall, allowing essential work and events to continue even during power outages. The Southport Playgroup continues to meet weekly, providing a safe, engaging space for children in the air-conditioned hall and veranda area.

With ongoing community support and new committee members, SPA is exploring additional events and activities, ensuring Mira Square Reserve remains a valued space for connection, recreation, and enjoyment in Southport.



Freds Pass

Freds Pass Reserve continues to shine as the NT's largest multi-use sporting and recreational facility, home to more than 19 sporting clubs and a hub for major community events including the Freds Pass Rural Show and the weekly Rural Eats Market. Strong community engagement and consistent management have seen playing fields and facilities maintained to a high standard, with increasing use a clear sign of the Reserve's value to the Litchfield community.

Highlights of 2024–2025 include the adoption of a new Constitution, recruitment of a General Manager and Administration Officer to strengthen operations, and delivery of key infrastructure projects. These included replacing the cricket bore tanks, installing a new irrigation system at Lakeview Hall, and implementing automated irrigation at Gerry Wood Oval. Together, these achievements showcase the Reserve's growth, resilience, and continued role at the heart of the community.

The annual Freds Pass Rural Show, held in May 2025, was another fantastic event that showcased local producers, businesses, and community groups.

Berry Springs

In 2024–2025, Berry Springs Recreation Reserve continued to grow as a valued community hub, with membership increasing significantly and important works carried out to improve safety, presentation, and facilities. The Management Committee modernised operations, coordinated volunteers, and delivered essential maintenance to ensure the Reserve remains welcoming, functional, and well managed.

A lively calendar of events and programs brought people together, from the Mango and Chilli Festivals to Territory Day, youth workshops, markets, and sporting activities. Regular use by NT Cricket, Palmerston Tennis, yoga groups, playgroups, and community meetings highlighted the Reserve's role as a place for recreation, learning, and connection across all ages.

Significant improvements, including new shade structures, a half-court basketball facility, a freshly painted pavilion, and a new cricket pitch, have delivered lasting benefits and enhanced community pride. With these upgrades in place, the Reserve is well positioned to continue supporting the Berry Springs community as a vibrant and inclusive gathering place.



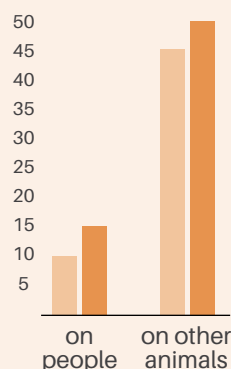
OUR PLACE:
Regulatory Services



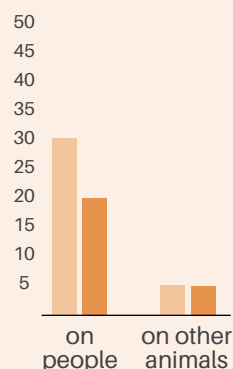
2023-2024
2024-2025

Dogs are valued members of many families

Dog attacks



Dog menaces



Litchfield Council remains committed to promoting responsible pet ownership within the community.

In line with the Litchfield Council (Dog Management) By-Laws 2017, Council Rangers respond to and enforce dog-related matters reported by residents. They also provide guidance on key issues including appropriate containment, aggressive behaviour, and excessive barking. In addition to animal management, Rangers address reports of abandoned vehicles on Council-managed roads and land, in accordance with the Northern Territory Traffic Regulations 1999.

Outcome of Impounded Dogs

	2023-2024		2024-2025	
	Number	%	Number	%
Transfer to Save a Paw	-	-	34	16.7
Transfer to RSPCA NT	40	13.8	12	5.9
Transfer to DACS NT	2	0.7	3	1.5
Transfer to PAWS Darwin	36	12.5	35	17.2
Total Rehomed	78	27	84	41.4
Reclaimed by Owner	137	47.4	105	51.7
Euthanised	60	20.8	12	5.9
Other Transfer	14	4.8	2	1.0
Total Impounded	289	100%	203	100%





Highlights and achievements

Community Engagement
Rangers participated in two RSPCA NT free community microchipping days, Million Paws Walk, Bunnings Pet Expo, AMRRIC Desexing Day, five weekend registration days, and the Freds Pass Show.

Skill Development
All four Rangers have maintained their first aid, firearms, and tranquilliser certifications. Three have completed at least

a Certificate IV in Government Investigations, with the fourth expected to finish by the end of 2025.

Educational Outreach
20 dog awareness sessions were conducted at various primary schools, reaching 405 students. These sessions focused on managing dog behaviour and responding to aggressive dogs.

78	Lost dog reports
33	Nuisance/ barking reports
119	Infringements issued for dog related offences
29	Animal Trap hire requests
458	258 Dog at large, 80 Pickup, & 120 Lost Dog reports
3,869	Dogs are registered
3,026	78.2% of registered dogs are desexed
102	Desexing vouchers redeemed
66	Abandoned vehicle reports



OUR PLACE:
Library



Community programs

The Litchfield Community Library (previously known as Taminmin Community Library) offered a space shared between the requirements of Taminmin College and delivery of public library services.

In addition to collection items, the library established itself as key community space for connection through programs across multiple community demographics.

Children's early learning and literacy

Seniors Morning Teas with special guests and government services

School holiday program ever popular school holiday program for children and youth

Digital literacy workshops to increase tech skills and connectivity

intergenerational programs our flagship providing connection and community cohesion.



In March 2025 Council made the decision to relocate the Litchfield Community Library from its current location at Taminmin High School to a more accessible location at Coolalinga Central. The relocation of the library, completed in early 2025-2026, will enhance accessibility, improve operational flexibility and increase community engagement.

Highlights and Achievements

At Litchfield Community Library, programs and services are designed to bring the community together, young and old, in a space that inspires learning, connection, and fun. Children dive into early literacy and creative activities, while families are given opportunities for support and interaction. School holiday programs keep kids and teens engaged with hands-on projects and interactive experiences. Seniors enjoy relaxed morning teas featuring special guests and representatives from government services, fostering social connection and access to important information. Workshops in digital skills help residents of all ages stay confident and connected in an increasingly online world. Flagship intergenerational programs further strengthen bonds across generations, creating meaningful opportunities for residents to share stories, skills, and experiences, and cementing the library as a true gathering place at the heart of the community.

The library continued to inspire and engage the community with a range of innovative programs and achievements in 2024–2025. Over the past year, the library delivered 46 STEM sessions and 11 digital literacy workshops, while hosting three major events, including Christmas Storytime, National Simultaneous Storytime, and Storytime at the Freds Pass Show. Strategic program delivery has allowed the library to reach a larger audience, even while slightly reducing the number of sessions offered.

The **Funky Chicken Kids Reading Club welcomed 93 new members**, fostering a love of reading among young residents. Library Services Program Leader was recognised with the Australian Library & Information Association (ALIA) NT Library Information & Excellence Award 2024, highlighting outstanding leadership and service. In June 2025, the library commenced a site fit-out and relocation project to establish the new Litchfield Community Library at Coolalinga Central, ensuring a modern, accessible space for learning, creativity, and community connection. Despite this interruption, staff continued to deliver services through an outreach program, meeting residents in various communities across the municipality to provide connection and learning opportunities.

The collection remains strong in age, condition and diversity in 2023-2024, with **43%** of the collection published within the last 5 years. Standards and guidelines for Australian public libraries state that a library (with the community the size of Litchfield eg <50,000) has a minimum “40% of collection items purchased in the last 5 years”(Reference: Australian Library and Information Association’s *Standards and Guidelines for Australian Public Libraries* (2021) S6. In line with these standards, this does not include electronic resources or the Litchfield Collection.



	2024-2025	% variance
Visitors to the library	22,224	-13%
Library Programs	223	-4%
Program Attendees	4,612	+4%
Loans	17,073	+22%
Computer Sessions	1,508	-3%
Age of Collection > 5 years old**	43%	

*Statistics are lower due to the closure period of the library whilst it was being relocated from Taminmin College to Coolalinga Central from June 2025.

**ALIA Standards of 40-45% of collection



OUR PLACE
Thorak Regional Cemetery

Situated amid natural bushland

270 Total Cremations

140 Total Burials

104 Chapel Hires

70 Exclusive Rights
issued

55 Burials

15 Ashes (pre-need
purchases)

94 Marquee hires

143 Memorial permits
issued

43 Memorial
installations by
Thorak Staff

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

Thorak Regional Cemetery is largely a non-denominational cemetery, with areas designated for the Orthodox, Muslim, Bai Hai and Jewish faiths. It has an onsite crematorium for cremations and ashes can be interred into the peaceful memorial gardens, beautiful granite columbarium, one of two niche walls, or scattered in our scatter gardens. The cemetery also incorporates a Garden of Remembrance in honour of defence personnel.

Highlights and Achievements

Installation of concrete beams in section B and F including the extension of the monument beam in the Muslim section and replacement of the aging beam in the Memorial Palm Garden.

Additional irrigation works and turf installation completed in B and G section.

Upgrades of the potable water filtration with the installation of a 3000 litre polytank and new pumps ensure safer drinking water.

Major refurbishment of the chapel was undertaken to complement the previous year's chapel painting works.

New carpet tiles replacing the aging carpet, ensuring longer wear and tear and the ability to replace stained or damaged sections.

Silver curtains provide a more suitable backdrop for the lectern/podium.

Cemetery mapping of individual plot was undertaken using drone and satellite imagery combined with individual photos of every monument throughout the cemetery, giving patrons the ability to wayfind by logging into a QR code and entering plot or interment details.

Replacement diesel generator of 50kva as part of the Thorak Regional Cemetery asset renewal to replace the existing generator. The new generator has Wi-Fi connectivity allowing notification emails of any start up activity.

Planting of 18 trees including 4 advanced specimens.

1,000m² Bitumen back road reseal.

Media upgrades including rerouting of exposed cabling and installation of live streaming cameras. Cool white LED lights replace the existing T8 fluorescent tubes providing high efficiency lighting sufficient for live streaming.



OUR PLACE
Infrastructure



Investing in Our Future

Over 2024-2025, Litchfield Council has invested into our Capital Works Program, delivering essential infrastructure to enhance our community. From road upgrades to school safety improvements, drainage projects, and the renewal of community assets, we’ve been working hard to build a better future for Litchfield.

Highlights and Achievements

Pavement Upgrades: Major works completed on Meade Road with the upgrading of the last section of this road from gravel to seal. Included in these works were the upgrading of the floodway.

Road Repairs: Successful pavement restorations on Stevens, Blythe and Finn Road improving road safety and reducing future maintenance needs.

Gravel Road Upgrades: 1.4km of gravel road re-sheeting on Lawton and Walker Road at Blackmore were completed enhancing road quality and durability.

Road Reseal Program: The program this year saw the resealing of 11 roads and the upgrading of 2 intersections. This crucial and ongoing maintenance program ensure the longevity and safety of Council roads.

Shoulder Works & Repairs: McKinley Road shoulders were reconstructed ensuring a safe transition between the road pavement and the shoulder and Power Road received some much-needed shoulder top-ups.

This year also saw the completion of the shoulder top ups for roads identified on the reseal program. By completing the shoulder top ups ahead of the reseal program provides and additional 0.5m of safe road.

Council Office Restoration: Comprehensive upgrades to the Litchfield Council Office, cooling system ensured the staff remained cool under pressure.

Drain Reform Works: Significant drainage reform work was completed on Leonino road reducing flooding risk along this critical route.

New Facilities: A new plant and machinery shed has started construction at Thorak Cemetery. This new shed, once completed will be used to store minor plant and equipment but also provide a safe haven for some of Council’s fleet at the Cemetery.

Road Rehabilitation: Rehabilitation works on Thorngate Road have now been completed. All identified defects were addressed, significantly improving the safety and usability of the road for the local community.

Drainage Upgrades: Completed on Power Road, Townend Road and Melaleuca Road improving flood management and road safety. A new crossroad culvert was installed on Collett Street in Southport to improve the drainage along this bottom section.

School Safety Upgrades: Works have started on Challoner Circuit which will see improved pedestrian safety especially for the school students and the users of the Village Green.

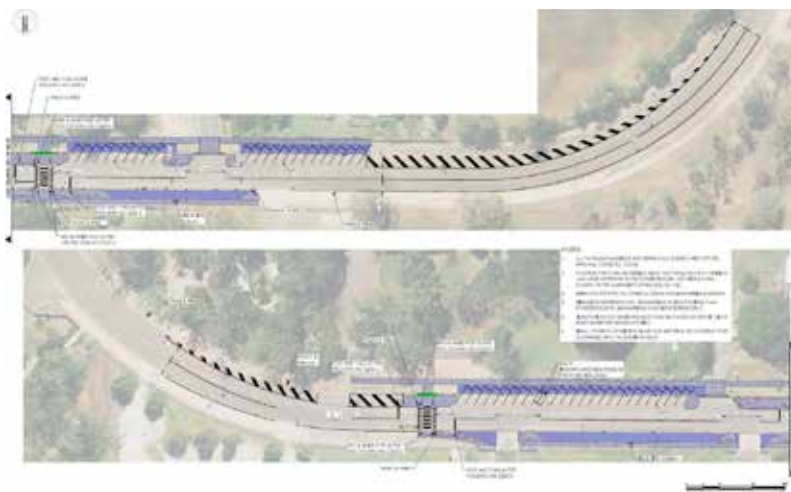
Next Steps: Ongoing performance monitoring and regular inspections as part of Council's Road Maintenance Program.

Emergency Works: The appearance of a sinkhole on Weaver Road prompted immediate intervention. The sink hole was temporarily stabilised with stabilised sand and then rehabilitated.

Intersection Upgrades: The street lighting upgrades on major intersections through the municipality is continuing with McMinns/Girraween and Mango/Carruth/Girraween completed. Works on Girraween/Rogers, Whitewood/Hicks and Whitewood and Westall Roads are continuing and should be completed in the new year. These upgrades will improve the overnight visibility of these intersections.

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

Mira Square BBQ Shelter: The community at Mira Square received a new BBQ shelter and meeting place just in time for all the Christmas get together and were really appreciative of the new space. The BBQ shelter complements the new hall and playground and has brought together a space for the community to work, play and relax.



Minor Civil Works Panel Contract:

This contract is used to address minor maintenance and repairs on driveways and drains. This contract enables Council staff to assist our customers more effectively and efficiently and address their concerns in a timely manner.

Berry Springs Painting: All of the buildings at the reserve received a new coat of paint and a fresh new look.

Freds Pass \$10million Grant :

Council were successful in the receipt of this grant from the Federal Government. This grant will see the upgrading of power supply to some of the major sporting fields, the installation of sporting lights to these fields and the development and construction of a new netball facility that includes courts and change rooms.





OUR PLACE
Mobile Work Force

Providing essential, efficient maintenance



The Mobile workforce team (MWF) provide essential services across the Litchfield Municipality, ensuring the maintenance of Council land, road reserve and easements. The past year showed impressive engagement from the MWF team achieving the completion of all works within scope, timeframes, budget and expectations as well as positive outcomes when responding and rectifying issues from multiple customer requests.

Highlights and Achievements

Roadside Slashing: The past season saw the slashing crew complete a full 2 rounds on all allocated Council roadsides with more than 50% of these having a third cut on demand due to late growing conditions as well as a fourth cut on some main arterial roads. All Council reserve firebreaks and drain easements that were accessible, were slashed before the fire danger season and compliant with NT fire authorities.

Following an extensive tender process, MWF procured a task-specific replacement Kubota tractor—identical to the model purchased last year. This decision supports our goal of fleet uniformity, which simplifies servicing and repairs while enhancing operator familiarity and efficiency. The new tractor will be operational for the upcoming 2025-2026 season.

Verge Mowing: The mowing crew of generally 3 operators using 72inch front deck mowers completed their 2 scheduled rounds of verge mowing well within the seasonal window of time. Like the tractors, they also returned to some areas for a third round due to growing conditions and to complete particular areas and drains that were initially left due to the wet boggy ground conditions.

Weed spraying: Extensive efforts from the weed spraying crews utilising 2 Utes with 600ltr rapid spray units and 2 buggys with 350ltr rapid spray units achieved good outcomes by completing 2 rounds of roadside furniture on all roads and streets within the Council boundaries. Spray crews also targeted extensive areas within the road reserves, drain easements and reserve firebreaks wherever accessible.

“

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

”



OUR PLACE
Mobile Work Force



2,408.75	Slashing Hours
1,806	Total Mowing Hours
1,378.5	Total Spraying Hours
327,270	Total Litres of Chemical Mix Used
125	Rubbish Collection Hours
1206	60Ltr Bags of Litter
139	Tyres
7	Mattresses
10	Fridges and Whitegoods + other furniture and large items.
>340	Sign Replacements
>100	Sign Repairs
>650	Guidepost Replacements/ Repairs

Priority target weeds this past season were gamba, mission grasses, hyptus, snake weed and grader grass. Real-time operational data collected by the MWF weeds officer over the past season has provided valuable insights into our current practices. Looking ahead, Council are actively exploring technological advancements in both equipment and methodology to enhance the safety, efficiency, and effectiveness of our spraying operations.

Litter Collection: Litter collection activities are intensified during the dry season when slashing, mowing, and spraying operations are paused, allowing for increased labour resource availability. Significant volumes of roadside litter were collected both on a as needs basis and through routine patrols across the road network. All customer requests related to illegal dumping were addressed promptly, and the MWF team proactively targeted numerous known dumping hotspots within our reserves.

Roadside sign and guidepost replacement and repairs: During the dry season, the MWF crew is actively engaged in the repair and replacement of signage and guideposts. This past season saw a notable number of incidents involving damage caused by motorists, as well as ongoing challenges related to theft and graffiti. Despite the use of preventative measures—such as anti-theft bolts and concrete footings—vandalism and theft remain persistent issues, contributing to increased replacement costs and labour demands.



OUR PLACE
Waste

Managing and improving our facilities



- 1,148.8 Tonnes collected of scrap metal.
- 45 Tonnes collected of e-waste through TechCollect.
- 27% Achieved a landfill waste diversion rate of 27%. Below the >30% target.

Council delivered a range of significant upgrades, operational improvements, and environmental remediation works across the Howard Springs, Humpty Doo, and Berry Springs Waste Transfer Stations during the reporting period.

Highlights and Achievements

Site Security: Installed semi-permanent fencing around contaminated construction material piles at Howard Springs and Humpty Doo, with “Keep Out – Restricted Access” signage to be attached. Estimated savings of \$33,000 over six months.

Waste Voucher Program: Launched on 4 April 2025, providing \$150 per property in waste vouchers, with strong community participation.

Compactor Upgrade: Commenced project with VTG Waste & Recycling for supply, delivery, installation, and commissioning of a new waste compactor at Humpty Doo to improve operational efficiency.

Vehicle Stops and Bollards: Upgraded damaged vehicle stops at Howard Springs and Berry Springs with concrete and steel alternatives, featuring enhanced colour demarcation. Installed bollards and improved parking delineation at Howard Springs to reduce trip hazards.

Mulching: Completed at all Waste Transfer Stations, with the Free Mulch Initiative launched in March 2025. All mulch was collected within two months.

Scrap Steel Baling and Collection: Completed at Humpty Doo, Berry Springs, and Howard Springs in November/December 2024, with a second round at Humpty Doo in 2025.

Line Marking: Completed at Howard Springs and Humpty Doo Waste Transfer Stations to improve traffic flow and safety.

Asbestos Remediation Progress: Council engaged a Contaminated Land Auditor to review the Remediation Action Plan (RAP), draft Pollution Abatement Notice, and design drawings for asbestos remediation at Howard Springs and Humpty Doo. The auditor confirmed the on-site containment strategy is sound and meets best practice and provided comments which are being incorporated into the design documentation. The next step is to submit the final documentation to the EPA for issuance of the Pollution Abatement Notice.





OUR COMMITMENT
Strategic Advocacy Focus

Strategic Advocacy Focus

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



Council set the following Priority and Strategic Projects for 2024-2025

320 Arnhem Highway - Litchfield Library, Community and Business Hub

With the Greater Holtze Area Plan completed in 2024 and the Humpty Doo Rural Activity Centre Area Plan completed in February 2025 by the NT Planning Commission, Council is a step closer to advancing the 320 Arnhem Highway project. Council remains committed to establishing a financial reserve for the project and will continue to pursue external government funding. Should this funding be secured, Council proposes to invest millions towards its delivery.

Roads

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

Bike/Share Paths

There is a growing demand for high-quality shared path infrastructure across the Litchfield area and Territory-wide, with residents demanding a higher level of connectivity between work and home and utilising paths for their health benefits and for recreation purposes.

The Department of Infrastructure, Planning and Logistics | 2023 - 2033 NT Shared Path Review Outcomes Summary includes in the short-term plan for the Greater Darwin upgrades at its highest priority path along the Stuart Highway from Coolalinga to Arnhem Highway with work detail described as extend the Stuart Highway path from Coolalinga to Arnhem Highway, then along Arnhem Highway to connect to Freds Pass Road.





Opportunities for bike / share paths in the Litchfield area include:

- Coolalinga to Arnhem Highway to Noonamah to Acacia and beyond;
- Stuart Highway to Humpty Doo Shopping Centre along the Arnhem Highway; and/or
- Berry Springs shops to Territory Wildlife Park and onto the school.

In 2024-2025 Council continued discussions and planning with the Department of Infrastructure, Planning and Logistics (DIPL) regarding Litchfield Council’s priority shared paths and DIPL’s shared path review.

Additionally, Council undertook footpath works on Challoner Circuit, Humpty Doo and Howard Park Reserve, Howard Springs, in 2024-2025. The upgrades greatly improved the safety for pedestrians.

Community / Student Art at Skate Parks

In December 2024, Council commissioned a vibrant new mural to activate the space at the Humpty Doo Village Green. Designed with youth involvement at its core, the project invited young people to contribute to the design and painting process, fostering a sense of ownership and pride in their community.

Council worked closely with the Limilngan Wulna Elders, who incorporated the Dreamtime story of the turtle and the creation of Country into the mural’s design, adding cultural depth and significance. Year 10 students from Taminmin College eagerly embraced the opportunity to participate, and the unveiling event was a lively celebration featuring breakdancing, a BBQ, and plenty of community spirit.

Residents welcomed the project, noting that it not only creates a positive outlet for young people but also enhances the skatepark as a safe and inviting space for families alongside the playground.

Clean-Up

In an effort to assist residents with waste costs and reduce illegal dumping, Council introduced a waste voucher system. The vouchers (\$150) allowed residents to dispose of items for free that otherwise would have incurred a charge. So far, 622 vouchers have been redeemed (both fully and partially), with \$36,290 spent from the total \$1,147,050 allocated funding.





OUR COMMITMENT
Engaging our Community

Throughout 2024–2025, Council connected with the community through a range of significant projects.

Effective Community Engagement

Litchfield Council is dedicated to meaningful community engagement and remains passionate about shaping the future of the municipality.

By adopting inclusive and effective engagement practices, Council aims to draw on the diverse knowledge, experiences, and aspirations of its community.

Project	Engagement	Responses
Draft Municipal Plan and Budget 2025-2026	• Council’s Website. • Council Facebook Page – 7,137 people reached and 110 people interacted.	6 written submissions 13 survey monkeys 1 verbal response
Draft Litchfield Council Public Places By-Laws	• Public Notice in NT News. • Community Pop ups – 19 people stopped. • Door knock – 48 businesses visited	
2025 Annual Community Survey	• Council’s Website. • Council Facebook Page. • Community Pop ups – 13 people stopped. • Flyers	123 submissions



Real time data for
2024-2025

 **5,400**
followers on
Council’s Facebook

 **132,151**
page views to the
Council website



OUR COMMITMENT
2025 Community Survey

The Annual Community Survey provides valuable insight into the views and satisfaction levels of Litchfield residents in relation to Council services, communications, and local amenities. It also helps build a clearer picture of the community’s demographics and evolving needs. The survey serves as a key tool for identifying areas for improvement and aligning Council’s efforts with community expectations wherever possible.

Results from the 2025 Community Survey indicated that Litchfield Council’s overall performance was viewed as adequate, with generally positive feedback from respondents.

Key findings included;

- The top three areas of importance for survey respondents were Maintenance of Local Roads, Roadside Maintenance and Waste Transfer Stations.
- 82% of respondents were landowners in Litchfield and 57% of respondents have lived in Litchfield for ten or more years.
- 93% of respondents reported using Litchfield’s recreation reserve at least once in the past year.

The table below shows the satisfaction of services and facilities that are rated as very good, good or adequate for 2024-2025

Services or Facility	2021	2022	2023	2024	2025	Variance in satisfaction
Thorak Regional Cemetery	94%	97%	75%	98%	70%	– 28%
Community Library	88%	90%	78%	94%	62%	– 32%
Recreation Reserves	82%	87%	73%	89%	69%	– 20%
Waste Transfer Stations	85%	88%	93%	85%	70%	– 15%
Road drainage maintenance	66%	84%	82%	77%	65%	– 12%
Animal management	44%	71%	70%	73%	61%	– 12%
Maintenance of local roads	64%	71%	83%	73%	62%	– 11%
Roadside maintenance	60%	83%	78%	72%	67%	– 5%
Waste recycling opportunities	56%	79%	75%	72%	64%	– 8%
Weed management on Council land	35%	61%	59%	58%	58%	no change

Council’s overall performance was rated by 53% of respondents as being very good, good or adequate, a 12% decrease from 2024.

Rating	2021	2022	2023	2024	2025	Variance
Very good, good, or adequate	56%	82%	80%	76%	64%	– 12%



OUR RESPONSIBILITIES

Good Governance

Building a sustainable, better future for all of us



Risk Management and Audit Committee

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

The RMAC comprises the following members:

Greg Arnott	<i>Chairperson</i>
Shane Smith	<i>Committee Member</i>
Cr Kevin Harlan	<i>Committee Member</i>
Cr Rachael Wright	<i>Committee Member</i>
Cr Mark Sidey	<i>Committee Member</i>
Mayor Doug Barden	<i>Ex-Officio</i>

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

- The 2023-2024 Annual Report and Financial Statements
- Reviewing the management responses to audit findings
- Implementation and review of the risk register, including monitoring progress on treatments to reduce risk for Council in all areas of operation.
- Monitoring implementation of actions from previous internal audits.

Freedom of Information

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

In the 2024-2025 financial year, Council responded to the following freedom of information (FOI) requests:

FOI requests open as at 1 July 2024	0
Applications to access personal information	0
Applications to access government information	6
Accepted applications withdrawn	0
Unaccepted applications	0
Accepted applications finalised	6
Applications for internal reviews	0
Applications still open as at 30 June 2025	0

Information and Records Management

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



OUR INVESTMENTS
Summary of Financials

Summary of Financials

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

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

The Council’s operating deficit for 30 June 2025 is \$3.52 million, which includes depreciation which is a non-cash expenditure. Once depreciation is added back, the Council’s operating position improves to \$9.2 million surplus. Further details of the Council’s financial performance for the 2024-2025 financial year are available in the Audited Financial Statements on [pages XXX to XXX](#).

The table below presents the Council’s income and expenditure statement for 30 June 2025, as per the prescribed format required by Regulation 12 of the Local Government (General) Regulations 2021. The Council’s actual performance for 30 June 2025 is compared to both the original budget and the amended budget following budget reviews.



Income and Expenditure Statement

	Financial Year Original Budget	Financial Year Final Budget	Actual Performance	Variation Between Final Budget and Actuals
	\$	\$	\$	\$
OPERATING INCOME				
Rates	15,453,753	15,453,410	15,888,260	434,850
Charges	175,000	175,000	179,116	4,116
Fees and Charges	2,030,970	2,061,719	2,266,396	204,677
Operating Grants and Subsidies	3,954,384	3,969,572	6,499,524	2,529,952
Interest / Investment Income	774,000	1,258,359	1,339,751	81,392
Commercial and Other Income	140,000	140,000	447,609	307,609
TOTAL OPERATING INCOME	22,528,107	23,058,060	26,620,656	3,562,596
OPERATING EXPENDITURE				
Employee Expenses	7,500,387	7,040,047	7,212,119	172,072
Materials and Contracts	8,968,004	12,231,829	9,092,796	(3,139,033)
Elected Member Allowances	344,800	344,800	313,531	(31,269)
Elected Member Expenses	53,106	57,106	50,318	(6,788)
Council Committee & LA Allowances *	10,000	10,000	6,854	(3,146)
Council Committee & LA Expenses **	0	0	0	0
Depreciation, Amortisation and Impairment	9,946,000	9,946,000	12,726,002	2,780,002
Interest Expenses	0	0	0	0
Other Expenses	589,210	594,030	743,924	149,894
TOTAL OPERATING EXPENDITURE	27,411,507	30,223,812	30,145,544	(78,268)
OPERATING SURPLUS / (DEFICIT)	(4,883,400)	(7,165,752)	(3,524,888)	3,640,864
Add Other Income				
Capital Income*	1,300,000	14,778,701	2,727,842	(12,050,859)
Physical Resources Received Free of Charge**	0	0	1,076,688	1,076,688
Net Gain (Loss) on Disposal or Revaluation of Assets	0	0	(65,805)	(65,805)
NET SURPLUS / (DEFICIT)	(3,583,400)	7,612,949	213,837	(7,399,112)
Remove NON-CASH ITEMS***				
Less Non-Cash Income	0	0	(1,076,688)	(1,076,688)
Add Back Non-Cash Expenses	9,946,000	9,946,000	12,726,002	2,780,002
TOTAL NON-CASH ITEMS	9,946,000	9,946,000	11,649,314	1,703,314
Less ADDITIONAL OUTFLOWS				
Capital Expenditure	7,512,000	26,591,241	8,152,567	(18,438,674)
Borrowing Repayments (Principal Only)	0	0	0	0
Transfer to Reserves	0	0	8,345,748	8,345,748
Other Outflows	0	0	0	0
TOTAL ADDITIONAL OUTFLOWS	(7,512,000)	(26,591,241)	(16,498,315)	10,092,926
Add ADDITIONAL OUTFLOWS				
Prior Year Carry Forward Tied Funding	-	-	-	-
Other Inflow of Funds	269,927	269,927	271,146	1,219
Transfers from Reserves	879,473	8,762,365	4,364,018	(4,398,347)
TOTAL ADDITIONAL INFLOWS	1,149,400	9,032,292	4,635,164	(4,397,128)
NET OPERATING POSITION	0	0	(0)	(0)

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

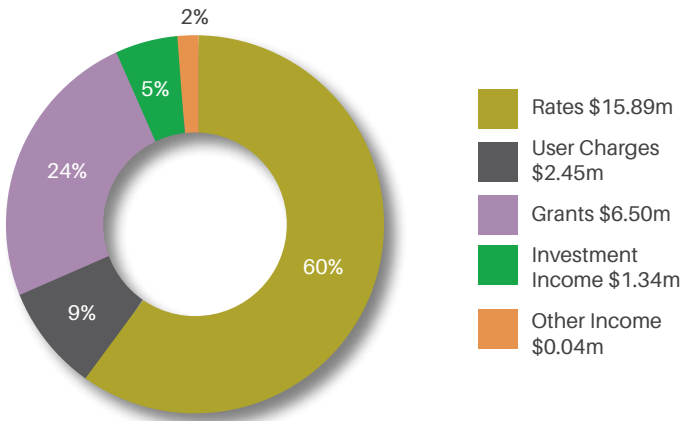
**Physical Resources Received Free of Charge includes gifted assets from Northern Territory Government for the Cyrus and Girraween Roads upgrades.

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

OPERATING INCOME

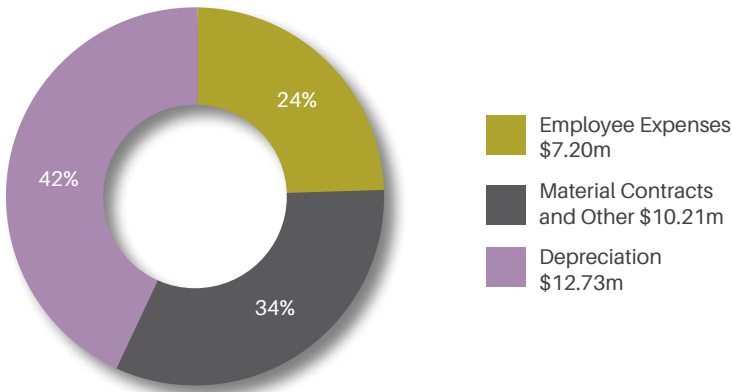
Council’s operating income for 30 June 2025 is \$26.62 million and the largest contribution was from rates and waste charges totalling \$15.89 million.

In comparison to budget, Council’s operating income is \$3.56 million more than budget and this is largely due to more grants received in 2025.

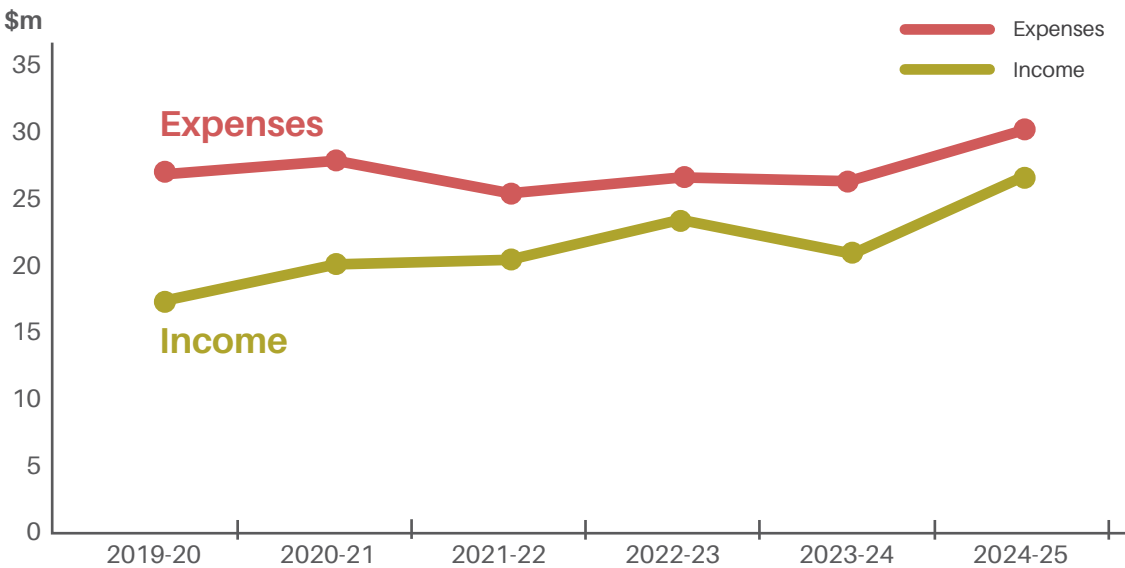


OPERATING EXPENDITURE

Council’s operating expenditure for 30 June 2025 is at \$30.15m. Overall, Council’s expenditure excluding non-cash expenditure depreciation was maintained well within the budget and resulted in cost savings.



How does this compare to previous years?



CAPITAL INCOME

Capital income for 30 June 2025 is \$2.7million and includes external grant funding with specific performance obligations as per the Australian Accounting Standards.

In accordance with the Australian Accounting Standards, grants that met specific performance obligations totalling \$2.7 million have been recognised in the annual financial statements as capital grant income, while the remainder has been recognised as a grant liability.

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

CAPITAL EXPENDITURE

After accounting for the capital projects carried over from the 2023-2024 to the 2024-2025 financial year, the Council invested \$8.15 million in upgrades and renewal of assets as of 30 June 2025.

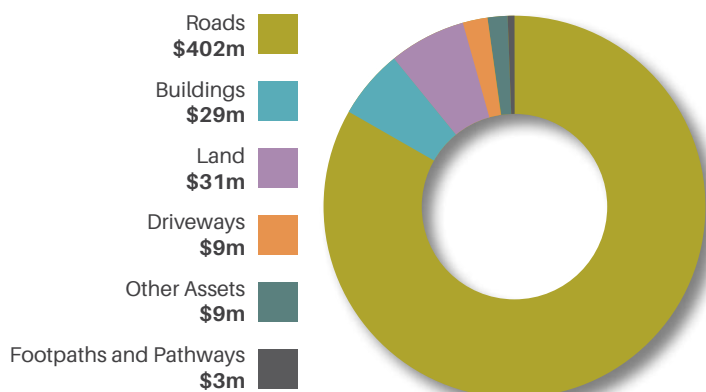


Simplified statement of financial position

	2024/25
What we own - cash	32,118,335
What we own - unpaid rates and other receivables	3,686,092
What we own - assets	485,091,978
Total assets	520,896,405
What we owe to our suppliers	6,422,255
What we owe to our staff	1,090,074
Total liabilities	7,512,329
Net community worth	513,384,076

ASSETS

Total Assets as at June 2025



Litchfield Council revalued land assets in the 2024-2025 financial year, all other asset categories were revalued in the prior two years. The fixed assets register has been updated based on asset condition. As a result of the revaluation, the Council's assets were valued at \$483 million, with the majority totalling \$402 million related to roads and related infrastructure.

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

Financial Sustainability Indicators

	2024-25	2023-24	2022-23	2021-22
Asset Sustainability Ratio	24.11%	27.09%	16.49%	55.68%

Indicates if Council is replacing or renewing existing assets in a timely manner as the assets are consumed.
Benchmark is 90% and above

Council’s Asset Sustainability ratio continues to remain well below the local government target of 90%. The strong current ratio combined with no debt, allows Council to fulfill its short-term obligations, however there are long-term challenges to fund asset replacement (renewal) needs. Council’s total income falls short of raising enough funds for future capital replacement needs.

Outstanding Rates Ratio	18.63%	15.63%	18.7%	18.99%
--------------------------------	---------------	---------------	--------------	---------------

Identifies if Council is collecting rates and charges in a timely manner and the effectiveness of debt recovery efforts.
Benchmark is 18% or less

In the absence of a standard industry benchmark, a target of 5% for City Councils and 10% for Regional Councils is considered best practice. Council’s adopted municipal plan target is set at 18%.

Own source operating revenue coverage ratio	66.75%	74.56%	65.6%	57.18%
--	---------------	---------------	--------------	---------------

This ratio measures the degree to which Council relies on external funding to cover its operational expenses.
Benchmark minimum is 60%

This ratio indicates Council’s ability to pay for its operational expenditure through its own revenue sources. The higher the ratio, the more self-reliant a Council and less depended on grants. A ratio of 40% to 60% is considered as a base level, between 60% to 90% is considered intermediate level and more than 90% is considered advanced level. Council’s Own Source Operating Revenue Coverage ratio falls in the intermediate level and meets Councils Municipal Plan KPI of greater than 60%.

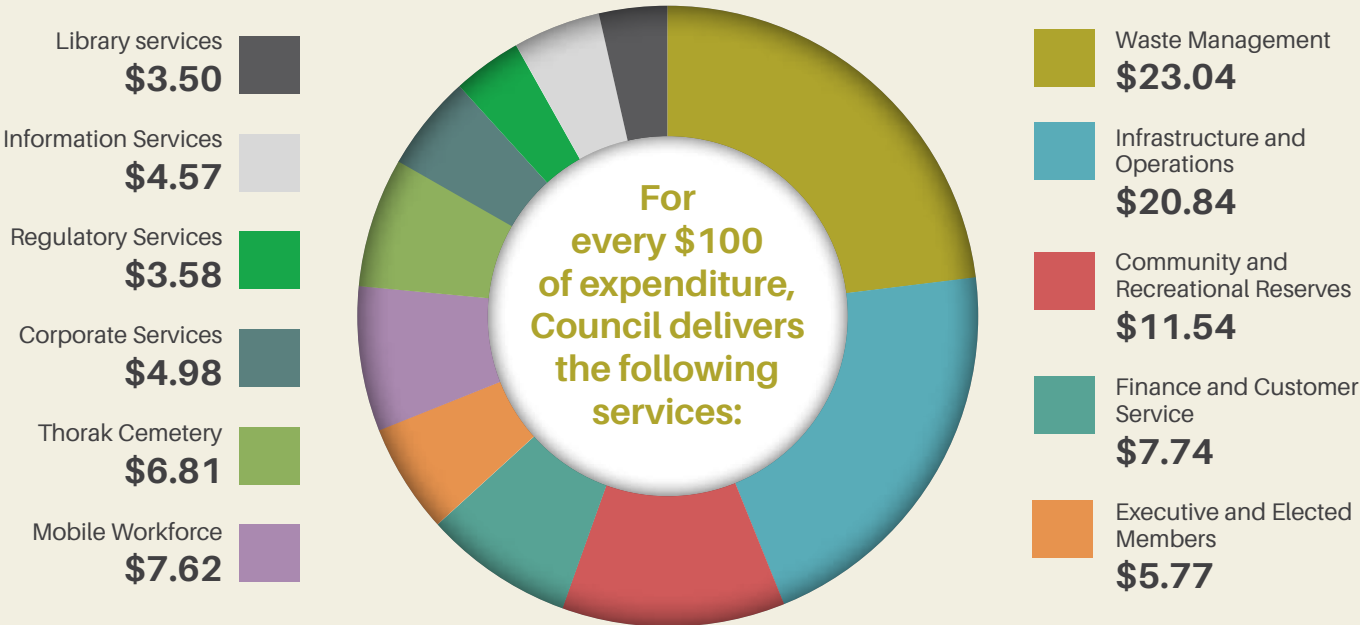
Current ratio (Liquidity ratio)	4.89	4.84	4.27	5.23
--	-------------	-------------	-------------	-------------

Identifies Council’s ability to meet its short-term financial commitments as and when they fall due.
Benchmark is one or more

A ratio of greater than 1 is required to provide assurance that Council has enough funds to pay its short-term financial commitments. Council’s Current Ratio sits favourably against the municipal target and local government benchmarks. This ratio indicates Council is well placed in the short term to fulfill its operating expenses (excluding depreciation expense).

Debt service ratio	0	0	0	0
---------------------------	----------	----------	----------	----------

Indicates Council’s ability to repay loans. Council has no loans.
Benchmark is less than 1.0
Council has no debt and therefore fully meets the Municipal Plan Target of less than 1.





KPIs

OUR PERFORMANCE

2024/25 Key Performance Indicators

Places

Key Outputs	Measures	Target	Status Commentary	
Operation maintenance regimes maintained including cremator maintenance, test and tag, generator maintenance, fleet and plant servicing and registration	Completed as per schedules and Agreements in place	Complete (Registers updated)	Annual cremator service undertaken. Installation of new generator and upgrades to power infrastructure. Fleet maintenance undertaken.	Green
Road Maintenance Program	Gravel Roads - Minimum Length of Roads re-sheeted	>2km per year	Approximately 1.4 kilometres of re-sheeting has been successfully completed on Lawton Road and Walker Road.	Red
	Lights within the municipality working	>70%	The most recent assessment shows that the municipality's street lighting system is operating at over 70% efficiency.	Green
Asset Management Plans	Adopted Asset Management Plans Reviewed and Improvement Plan actions completed/ updated	Complete	Reserve Asset Management plans are progressing.	Green
Roadside maintenance	Vegetation slashed and Council roads mowed	2 rounds	Completed all targets within the scope of works.	Green
Weed Management	Weeds managed on Council roads, reserves and easements as per the strategies in the Management Plan	Complete	Two rounds plus, of spraying completed within the seasonal timeframe and on budget.	Green

Progress

Key Outputs	Measures	Target	Status Commentary	
Recycled materials	Volume of green waste processed for resale	> 1,400 cubic metres	7,827 cubic meters has been processed at Humpty Doo with an estimated 8,000 cubic meters collected since and ready for processing.	Green
	Volume of concrete crushed for resale	>450 cubic metres	KPI is no longer relevant following Council resolution to cease accepting Construction Waste.	Red
Maximise diversion from landfill	Residential waste tonnage transferred to Shoal Bay	<7,300 tonnes	A total of 5,959.50 tonnes was transferred to Shoal Bay this year, representing an increase of approximately 31.9% compared to last year.	Green
	Commercial waste tonnage transferred to Shoal Bay	< 1,000 tonnes	64.5 tonnes Transferred to Shoal Bay in 2024-2025.	Green
	Quantity of cash for containers collected and recycled	>40 tonnes	20.4 tonnes collected in 2024-2025.	Red
	Quantity of electronics collected for TechCollect	>50 tonnes	45 tonnes collected in 2024-2025.	Red
	Quantity of tyres, batteries and oil collected for recycling	> 100 tonnes	15 tonnes of tyres, 62.6 tonnes of batteries and 24 tonnes of oil collected in 2024-2025.	Green
	Quantity of scrap metal collected and recycled	> 1,000 tonnes	1,148 tonne has been collected.	Green
Increase awareness of cemetery profile and public awareness of Thorak services	Provide information and promotion through Services provided, advertisement and information pamphlets	Complete	Promotion of Thorak through new wayfind technology.	Green
Library Collection	Number of annual loans	> 14,000pa or 3,500 QTRLY	There were 17,073 annual loans (22% increase above KPI).	Green
Program delivery	Attendees at programs provided by the Library	>200 pm or >600QTR attendees OR 45 QTR > 180 activities pa	4,612 attendees per annum and 223 Activities delivered over the year demonstrates consistently strong program/s attendance.	Green
Library events	Events delivered	>3 per year	4 Events Delivered: Students vs Seniors Science Week's Barra Tales fishing excursion Christmas Storytime National Simultaneous Storytime Freds Pass Show Storytime	Green

People

Key Outputs	Measures	Target	Status Commentary	
Community Engagement	Community Engagement Strategy and Action Plan 2022-2025 implementation	Year four complete	Annual Community Survey results showed 64% of respondents rated Council Community Engagement performance at adequate or good.	
Social Media Management	Maintain interaction on Council's Facebook page – page followers	4,500	The 2024/2025 the number of followers for Council's Facebook page increase to over 4,500.	
Council partnership and support grants	Number of partnerships supported	8	Partnerships target has been met for FY 24-25.	
Servicing community needs at Reserve	Funding provided to community Reserves	Funding Agreements Established and signed	Quarterly funding was paid on schedule to all reserve boards.	
Annual Community Grants Program Initiatives	Number of community events and programs supports	>8	Annual grants program supported 15 organisations with their projects for the benefit of the community.	
Australia Day Event	Community participation	Maintain attendance levels	The 2025 Australia Day event was a success with estimated attendance of 350 people.	
Annual Art Exhibition	Level of community participation	>60 entries	The 2025 Art Exhibition was successful, and it has grown significantly with 90 submissions this year.	
Community Benefit Fund Income	Income raised through recycling activities including cash for containers	\$40,000	Recycling has raised \$75k year to date.	
Ongoing maintenance of grounds and open spaces, including mowing, planting, weeding and irrigation	Service level rating from annual community survey	>60%	On-going maintenance of grounds completed throughout the 2024-2025 year.	
Submissions to the Northern Territory Government (Development Assessment Services)	Comments submitted on applications within required timeframe	>90%	66 Planning Applications received for the 2024-2025 period and all comments submitted on time	
Approval of Plans and Permits	Plan reviews for building certification issued within 10 working days	>90%	94 Stormwater Plans issued within the required timeframe. 1 Not issued within the required timeframe.	
Meeting Attendance	Attendance to meetings and working groups in relation to development, subdivision standards	>80%	Various Technical Working Group meetings attended as well as the fortnightly Development Assessment Forum	
Asset Management Plans	Asset management plans drafted as per schedule	>70%	Reserve Asset Management Plans are progressing as per schedule.	
Responsible dog ownership and community safety	Number of registered dogs de-sexed	>70%	The total number of registered dogs which are desexed is 3,026 (3,869 registered dogs) which equates to 78.2%.	
	Number of registered dogs increased	>10%	Total registrations for 2024-2025 saw a 4.5% increase (3,869). Noting this number reflects the dogs which have been advised as deceased or departed from the municipality.	
	Number of impounded dogs reclaimed by owner	>60%	2024-2025 saw 203 dogs impounded, of those dogs 51.7% were reclaimed by owner.	

People cont.

Key Outputs	Measures	Target	Status	Commentary
Responsible Dog Awareness and Education	Animal Management in Litchfield – flyer direct to residents	1 flyer	Green	This year has seen the second edition of the Regulatory Services Newsletter circulated to pet owners in July 2024.
	Dog Awareness Program delivered at schools	6+ visits	Green	2024-2025 seen 12 school education session conducted reaching 249 students, exceeding the 2024-2025 KPI.
	Promotional and community engagement events, targeting improved awareness, increase registration, general pet owner education	4+ events	Green	Regulatory Services attended 10 promotional and community events though out the 2024-2025.
Regulatory Services Investigations	Short-term investigations completed within 30 working days	>60%	Green	85.46% of short-term investigations were completed within the 30 working days.
	Long-term investigations completed within 60 working days	>60%	Green	98% of long-term investigations were completed within the 60 working days.
	Abandoned vehicle investigations completed within 60 working days	>90%	Green	96.91% of Abandoned Vehicle Investigations were completed within the 60 working days.
	Customer requests actioned in less than two working days	>90%	Red	89.33% of Customer Requests were actioned within the two working days.
Front counter customer experience	Customer rating (very good, good, poor, very poor)	>Good	Green	76% of participants in community survey 2025, rated customer services as either adequate, good or very good.
Visitors to the library	Weekly door count	>400	Green	22,224 visitors for the 2024-2025 year.
Promotion of services	Followers of the Library Facebook page	> 1,150	Green	Library Facebook page popularity continues at 1,552 followers.
Lifelong learning/ engagement	New members joined the ‘Funky Chickens’ children’s reading club each year	>60pa OR >15 QRTLY	Green	There were 93 new club members.

Prosperity

Key Outputs	Measures	Target	Status	Commentary
Advocacy submissions to government	Arrange and attend quarterly meetings with relevant ministers on advocacy projects	2	Green	Regular meetings attended with relevant ministers.
Advocacy Strategy	Current year actions	Completed	Green	Regular meetings attended with relevant ministers.
Tourism and Events Strategy	Actions implemented	25%	Green	Tourism and Events Strategy Expired 2024.
Long Term Rating Strategy	Own-source revenue ratio increased, to lower Council’s dependency on government grants and other funding sources	>60%	Green	Council currently generates over 60% own source revenue through Rates and Waste charges levied in July each year.

Performance

Key Outputs	Measures	Target	Status Commentary	
Elected Members training and development	Min 1 per quarter	1	3 Professional Development opportunities undertaken.	
Annual Survey	Overall satisfaction	>60%	Council's overall performance was rated by 53% of respondents as being very good, good or adequate.	
Grant application	Grants received by Council acquitted within agreed timeframes	95%	All required Acquittals complete.	
Media monitoring and management	Media response time	<48 hours	All media queries responded to.	
Annual Budget, Annual Report, Municipal Plan	Compliance with management, statutory and regulatory budgeting and reporting	100%	All requirements met.	
Maximise diversion from landfill	Amount of total waste diverted from landfill	>30%	2,282.9 tonnes (27%) have been diverted from Landfill for 2024-2025.	
	Amount of total waste that is dry recyclables i.e. cardboard and plastic	>14%	1,620 of dry recycle was collected in 2024-2025.	
Approval of Plans and Permits	Works Permits issued within five days	>90%	90.25% were on time.	
Capital Works Program	Affected residents and relevant stakeholders consulted prior to works starting	90%	All Stakeholders and affected residents have been consulted prior to works commencing.	
Capital Works Program	Programmed works completed on time	>75	Projects were completed within budget.	
Road Maintenance Program	Respond to customer requests	90%	Customer requests for road maintenance were responded to within target timeframes.	
Road Maintenance Program	Gravel roads graded	Twice per year	Grading Round 2 Completed	
Streetlights	Reported faults added to maintenance schedule	<5 days	Actioned when identified or reported.	
Bushfire management	Council managed firebreaks maintained and Bushfire compliant	Complete	All accessible firebreaks were slashed within NT Fire compliant timeframes. Programmed works to be undertaken to improve the accessibility to LC reserve areas and firebreaks particularly for weed management.	
Road furniture maintenance	Signs and guideposts repaired within target timeframes	>90% <24 hours urgent 14 days standard	CRM's and urgent signs replaced over the year within timeframes and multiple sign works are currently in progress.	
Employee Wellbeing	Regular employee benefits and inclusion activities	1 per quarter	6 employee benefits and inclusion activities held in 2024-2025.	
An engaged and productive workforce	Staff turnover rate	<7.5% per quarter (<30% yearly)	Staff turnover rate for 2024-2025 is 21.30%.	
	Staff satisfaction survey	>70%	A staff survey was conducted in February 2024 and showed a 65% overall satisfaction. The Executive Leadership team will continue to focus on areas of improvement. The next staff survey is expected to be completed in 2025.	

Performance cont.

Key Outputs	Measures	Target	Status Commentary	
Number of workplace safety incidents	Number of notifiable incidents	0	There was one notifiable incident in 2024-2025.	Red
	Lost time injury rate	<3.5	The lost time injury rate for 2024-2025 is 1.72.	Green
	Workers' compensation claims	<3	There is currently one compensation claim ongoing.	Green
Information and Communications Technology (ICT) managed service contract management	Percentage of Service Desk requests closed against open requests during a period	90%	Service Desk requests closed against open requests exceeded 100%	Green
Corporate Enterprise Solution (CES) software	CES updated with the latest version (patch) available nationally	No more than 1 patch behind	All major software updated	Green
Information and Communications Technology Improvement Plan	Annual actions completed	100%	Council utilises Essential 8 guidance in this area.	Green
ICT Security Audit actions	Annual actions completed	100%	Council utilises Essential 8 guidance in this area.	Green
Geographical Information Systems (GIS)	Age of GIS imagery of populated areas	<1 year	GIS imagery is current.	Green
	Age of NTG downloaded date	<1 week	Downloaded data is current.	Green
Policy Framework	Council policies reviewed before due date	>90%	Currently 7 overdue Council policies.	Red
Risk Management and Audit Committee	Number of Risk Management and Audit Committee meetings held	4 per year	RMAC meetings held in August 2024, October 2024, February 2025 and May 2025.	Green
Records management	Number of refresher courses conducted	>1	A total of 5 refresher courses conducted this year.	Green
Funding agreement	Development of new Library Agreement	100%	Library Agreement with Library & Archives NT signed in 2023 for 5 year period (2023-2028). All reporting and performance up to date in line with funding agreement requirements	Green
Monthly and annual financial reporting, including annual audit and forecasting	Unqualified audit	Complete	Audit 2024 Complete	Green
	Asset sustainability ratio	30%	Asset sustainability ratio above 30%	Green
	Renewal Gap Not funded	<\$1 million	Council currently falls short of renewal demand	Red
	Current ratio (Liquidity)	>1	Current ratio above 1	Green
	Debt Service Ratio	>1	Council has no debt	Green
Investments	Compliance with policy and statutory requirements, reported monthly	>60%	Investments compliant	Green
Rates and accounts receivable collection	Rates and annual charges outstanding	<18%	Currently 14%	Green



FINANCIAL STATEMENTS

Financial Statements for the year ending 30 June 2024

Litchfield Council

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2025

Contents	Page
Chief Executive Officer's Statement	57
Financial Statements	
Consolidated Statement of Comprehensive Income	58
Consolidated Statement of Financial Position	59
Consolidated Statement of Changes in Equity	60
Consolidated Statement of Cash Flows	61
Notes to and forming part of the Financial Statements	62
Independent Auditor's Report	96

Litchfield Council

General Purpose Financial Statements
for the year ended 30 June 2025

Chief Executive Officer's Statement

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

- have been drawn up in accordance with the applicable Australian Accounting Standards, the *Local Government Act 2019* and the *Local Government (General) Regulations 2021* so as to present fairly the financial position of the Council and the results for the year ended 30 June 2025; and
- are in accordance with the accounting and other records of Council.



Stephen Hoyne
Chief Executive Officer

04 November 2025

Litchfield Council

Consolidated Statement of Comprehensive Income

for the year ended 30 June 2025

\$	Notes	2025	Restated 2024 *
Income			
Rates revenue	2a	15,888,260	15,027,477
Statutory charges	2b	179,116	192,440
User charges	2c	2,266,396	2,753,903
Grants, subsidies and contributions - operating	2g	6,499,524	1,171,199
Investment and interest income	2d	1,339,751	1,357,427
Reimbursements	2e	762	30
Other income	2f	446,847	300,457
Total income		26,620,656	20,802,933
Expenses			
Employee costs	3a	7,212,119	6,548,592
Materials, contracts and other expenses	3b	10,207,423	8,449,906
Depreciation and amortisation *	3c	12,726,002	11,765,915
Total expenses *		30,145,544	26,764,413
Operating deficit *		(3,524,888)	(5,961,480)
Physical resources received free of charge	2i	1,076,688	16,477,573
Net Gain / (Loss) on Disposal or Revaluation of Assets	4	(65,805)	(2,903)
Amounts received specifically for new or upgraded assets	2g	2,727,842	2,604,076
Net surplus *		213,837	13,117,266
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Gain on revaluation of infrastructure, property, plant and equipment *	9a	17,133,614	14,675,977
Total amounts which will not be reclassified subsequently to operating result *		17,133,614	14,675,977
Total other comprehensive income *		17,133,614	14,675,977
Total comprehensive income *		17,347,451	27,793,243

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

(*) Comparative information is restated on account of correction of errors. See Note 22

Litchfield Council

Consolidated Statement of Financial Position

as at 30 June 2025

\$	Notes	2025	Restated 2024	Restated 1 July 2023
ASSETS				
Current assets				
Cash and cash equivalent assets	5a	7,547,527	3,476,543	3,813,447
Trade and other receivables	5b	3,686,092	4,011,685	3,862,938
Other financial assets (investments)	5c	24,570,808	25,336,868	23,825,545
Total current assets		35,804,427	32,825,096	31,501,930
Non-current assets				
Other non-current assets	6	2,340,729	963,820	1,846,461
Infrastructure, property, plant and equipment *	7a	482,751,249	469,246,537	442,628,476
Total non-current assets *		485,091,978	470,210,357	444,474,937
TOTAL ASSETS		520,896,405	503,035,453	475,976,867
LIABILITIES				
Current liabilities				
Trade and other payables	8a	6,411,886	6,109,665	6,755,755
Borrowings	8b	6,850	6,608	6,376
Provisions	8c	908,699	672,200	613,815
Total current liabilities		7,327,435	6,788,473	7,375,946
Non-current liabilities				
Borrowings	8b	3,519	10,369	16,977
Provisions	8c	181,375	199,986	340,562
Total non-current liabilities		184,894	210,355	357,539
TOTAL LIABILITIES		7,512,329	6,998,828	7,733,485
Net assets		513,384,076	496,036,625	468,243,382
EQUITY				
Accumulated surplus *		24,258,328	26,529,625	15,322,997
Asset revaluation reserves *	9a	460,648,756	443,470,377	428,794,400
Other reserves	9b	28,476,992	26,036,623	24,125,985
Total equity * *		513,384,076	496,036,625	468,243,382

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

(*) Comparative information is restated on account of correction of errors. See Note 22

Litchfield Council

Consolidated Statement of Changes in Equity

for the year ended 30 June 2025

\$	Notes	Accumulated surplus	Asset revaluation reserve *	Other reserves	Total equity
2025					
Restated Balance at the end of previous reporting period		26,529,625	443,470,377	26,036,623	496,036,625
Net surplus for year		213,837	–	–	213,837
Other comprehensive income					
Gain on revaluation of infrastructure, property, plant and equipment	9a	–	17,133,614	–	17,133,614
Total comprehensive income					
Total comprehensive income		213,837	17,133,614	–	17,347,451
Transfers between Reserves		(2,485,134)	44,765	2,440,369	–
Balance at the end of period		24,258,328	460,648,756	28,476,922	513,384,006
2024					
Restated Balance at the end of previous reporting period		15,322,997	412,735,572	24,125,985	452,184,554
Impact of restatement *	22a	–	16,058,828	–	16,058,828
Restated balance as at 1 July 2023 *		15,322,997	428,794,400	24,125,985	468,243,382
Net surplus for year *		13,117,266	–	–	13,117,266
Other comprehensive income					
Gain on revaluation of infrastructure, property, plant and equipment *		–	14,675,977	–	14,675,977
Other comprehensive income *		–	14,675,977	–	14,675,977
Total comprehensive income		13,117,266	14,675,977	–	27,793,243
Transfers between Reserves		(1,910,638)	–	1,910,638	–
Restated Balance at the end of period		26,529,625	443,470,377	26,036,623	496,036,625

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

(*) Comparative information is restated on account of correction of errors. See Note 22

Litchfield Council

Consolidated Statement of Cash Flows

for the year ended 30 June 2025

\$	Notes	2025	2024
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		15,909,228	14,812,723
Statutory Charges		197,028	211,684
User Charges		2,493,036	3,029,293
Grants, Subsidies and Contributions		6,499,524	1,171,199
Investment Receipts		1,737,522	1,113,262
Reimbursements		838	33
Other Receipts		513,266	766,343
<u>Payments</u>			
Payments to Employees		(6,994,231)	(6,630,783)
Payments for Materials, Contracts & Other Expenses		(10,712,521)	(8,567,905)
Net cash provided by operating activities	11b	<u>9,643,690</u>	<u>5,905,849</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets		3,265,812	1,760,478
Sale of Replaced Assets		66,345	132,838
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(9,529,471)	(3,198,955)
Expenditure on New/Upgraded Assets		–	(3,284,571)
Net Purchase of Investment Securities		766,060	(1,511,323)
Net cash (used in) investing activities		<u>(5,431,254)</u>	<u>(6,101,533)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayment of Lease Liabilities		(6,608)	(6,376)
Repayment of Bonds & Deposits		(134,844)	(134,844)
Net cash provided by (or used in) financing activities		<u>(141,452)</u>	<u>(141,220)</u>
Net increase / (decrease) in cash held		<u>4,070,984</u>	<u>(336,904)</u>
plus: Cash & Cash Equivalents at beginning of period		3,476,543	3,813,447
Cash and cash equivalents held at end of period	11a	<u>7,547,527</u>	<u>3,476,543</u>
Additional Information:			
plus: Investments on hand – end of year	5c	24,570,808	25,336,868
Total cash, cash equivalents and investments		<u>32,118,335</u>	<u>28,813,411</u>

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

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Contents of the Notes accompanying the General Purpose Financial Statements

Note	Details	Page
1	Summary of material accounting policies	63
2	Income	68
3	Expenses	72
4	Net Gain / (Loss) on Disposal or Revaluation of Assets	73
5	Current assets	74
6	Non-current assets	74
7	Infrastructure, Property, Plant & Equipment	75
8	Liabilities	80
9	Reserves	81
10	Assets subject to restrictions	83
11	Reconciliation to Statement of Cash Flows	83
12	Financial instruments	84
13	Capital commitments	86
14	Financial indicators	87
15	Leases	88
16	Superannuation	89
17	Interests in other entities	89
18	Non-current assets held for sale and discontinued operations	89
19	Contingencies and assets/liabilities not recognised in the balance sheet	90
20	Events after the Balance Sheet Date	90
21	Related party transactions	91
22	Correction of errors relating to previous reporting period	92
	Additional Council disclosures (unaudited)	
23(a)	Functions	94
23(b)	Components of functions	95

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 1. Summary of material accounting policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations, the requirements of the *Local Government Act 2019*, the *Local Government (Accounting) Regulations 2021* and other relevant Northern Territory legislation.

The financial report was authorised for issue on 4 November 2025.

1.2 Critical accounting estimates

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

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

1.3 Rounding

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

(2) The local government reporting entity

Litchfield Council is incorporated under the *NT Local Government Act 2019* and has its principal place of business at 7 Bees Creek Road, Freds Pass NT. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

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

(3) Income recognition

The Council recognises revenue under *AASB 1058 Income of Not-for-Profit Entities* (AASB 1058) or *AASB 15 Revenue from Contracts with Customers* (AASB 15) when appropriate.

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

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

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

continued on next page ...

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of material accounting policies (continued)

Non Cash Contributions

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

(4) Cash, cash equivalents and other financial instruments

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

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 12.

(5) Infrastructure, property, plant and equipment

5.1 Land under roads

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

5.2 Initial Recognition

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

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

5.3 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

5.4 Subsequent Recognition

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

5.5 Depreciation of Non-Current Assets

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

continued on next page ...

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 1. Summary of material accounting policies (continued)

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

Major depreciation periods for each class of asset are shown in Note 7.

5.6 Impairment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of fair value less costs to sell and value in use).

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

(6) Payables

6.1 Goods & Services

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

6.2 Payments Received in Advance & Deposits

Amounts other than the Financial Assistance Grant, received in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

(7) Employee benefits

7.1 Salaries, Wages & Compensated Absences

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

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

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

7.2 Superannuation

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

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of material accounting policies (continued)

(8) Leases

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

8.1 Council as a lessee

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

i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the lease term.

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

ii) Lease Liabilities

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

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

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

(9) GST implications

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

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

(10) New accounting standards and UIG interpretations

The Council applied for the first time certain standards and amendments, which are effective for annual periods beginning on or after 1 July 2024. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Standards issued by the AASB not yet effective

The AASB has issued new and amended Australian Accounting Standards and Interpretations that are not effective as of 30 June 2025. These standards have not yet been adopted by Council and will be included into the financial statements upon their effective dates. The following list identifies all applicable new and amended Australian Accounting Standards and Interpretations that were issued but are not yet effective as of 30 June 2025.

Effective for NFP annual reporting periods beginning on or after 1 January 2025

continued on next page ...

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 1. Summary of material accounting policies (continued)

- AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability

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

- AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments

Effective for NFP annual reporting periods beginning on or after 1 January 2027

- AASB 18 Presentation and Disclosure in Financial Statements

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

(11) Comparative figures

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

(12) Disclaimer

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

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 2. Income

\$	2025	2024
(a) Rates revenue		
General rates		
Residential	8,603,230	8,113,952
Commercial/Industrial	2,956,381	2,904,796
Other	296,387	402,478
Total general rates	11,855,998	11,421,226
Other rates (including service charges)		
Less: discretionary rebates, remissions and write-offs	(7,220)	(63,814)
Waste Management Services	3,437,556	3,349,392
Road Seal Levy	271,146	59,779
Total other rates (including service charges)	3,701,482	3,345,357
Other charges		
Penalties for late payment	330,780	260,894
Total other charges	330,780	260,894
Total rates	15,888,260	15,027,477
(b) Statutory charges		
Animal registration fees and fines	179,116	192,440
Total statutory charges	179,116	192,440
(c) User charges		
Cemetery Fees	1,887,157	1,764,187
Community Halls Hire	45,537	43,175
Sales - general	57	313
Sundry	5,839	6,053
Subdivision and Development Fees	100,135	692,181
Permit Fees	24,655	17,018
Waste Disposal Fees	157,936	197,104
Rate Search Fees	45,080	33,872
Total user charges	2,266,396	2,753,903
(d) Investment and interest income		
Interest on investments		
- Banks and other	1,339,751	1,357,427
Total investment income	1,339,751	1,357,427

continued on next page ...

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 2. Income (continued)

\$	2025	2024
(e) Reimbursements		
Other	762	30
<u>Total reimbursements</u>	<u>762</u>	<u>30</u>
(f) Other income		
Insurance & Other Recoupments	181,894	109,055
Sundry	122,522	191,402
Other	142,431	–
<u>Total other income</u>	<u>446,847</u>	<u>300,457</u>
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	2,727,842	2,604,076
Total amounts received specifically for new or upgraded assets	<u>2,727,842</u>	<u>2,604,076</u>
Operating grants, subsidies and contributions		
Other grants, subsidies and contributions - operating		
Other grants, subsidies and contributions	333,634	992,420
Untied - Financial Assistance Grant	6,165,890	178,779
Total other grants, subsidies and contributions - operating	<u>6,499,524</u>	<u>1,171,199</u>
<u>Total grants, subsidies, contributions</u>	<u>9,227,366</u>	<u>3,775,275</u>
Sources of grants		
Commonwealth government	3,751,338	1,694,934
State government	4,367,080	3,181,990
Other	1,108,948	(1,101,649)
Total	<u>9,227,366</u>	<u>3,775,275</u>

continued on next page ...

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 2. Income (continued)

\$	2025	2024
----	------	------

(h) Conditions over grants and contributions

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

Unexpended at the close of the previous reporting period	<u>(2,036,121)</u>	<u>(2,879,719)</u>
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Infrastructure	6,743,387	2,781,233
Subtotal	<u>6,743,387</u>	<u>2,781,233</u>
Amounts received in this reporting period but not yet expended in accordance with the conditions		
Infrastructure	(2,043,121)	(1,937,635)
Subtotal	<u>(2,043,121)</u>	<u>(1,937,635)</u>
Unexpended at the close of this reporting period	<u>2,664,145</u>	<u>(2,036,121)</u>
Net increase (decrease) in assets subject to conditions in the current reporting period	4,700,266	843,598

(i) Physical resources received free of charge

Developer Funded Assets	1,076,688	16,477,573
<u>Total physical resources received free of charge</u>	<u>1,076,688</u>	<u>16,477,573</u>

continued on next page ...

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 2. Income (continued)

	as at 30/06/24	Movements		as at 30/06/25
\$	Opening Balance	Received/ Receivable	Expended	Closing Balance
(j) Reconciliation of government grants				
Grants (with discretion on use)				
General purpose (untied)				
Grants Commission grant - general purpose	–	942,943	(623,180)	319,763
Grants Commission grant - roads funding	–	5,222,947	(3,424,464)	1,798,483
Subtotal	–	6,165,890	(4,047,644)	2,118,246
Specific purpose (recurrent)				
Roads to Recovery	1,183,814	1,538,463	(1,434,011)	1,288,266
Libraries - Operational	–	295,036	(295,036)	–
Library Gaming Day	135	–	–	135
Australia Day Event	399	15,000	(15,399)	–
Healthy Lifestyle	492	–	–	492
Be Connected Grant Building digital skills	1,272	–	–	1,272
Be Connected Grant Digital Devices grant	1,970	–	–	1,970
Humpty Doo Village Green Cenotaph & Anzac ^	64,445	–	(64,445)	–
Preparing Australian Communities	18,014	1	–	18,015
Parkview grant	113	–	–	113
CDU Science Week	6,000	–	(6,000)	–
Core Lithium Grant	1,000	–	(1,000)	–
Seniors Day Grant	–	2,200	(2,200)	–
Youth Vibe Holiday Movies and Gaming	–	2,000	(2,000)	–
Library Holiday Program	–	6,000	(6,000)	–
Library Youth Grant	–	6,000	(6,000)	–
Subtotal	1,277,654	1,864,700	(1,832,091)	1,310,263
Total other grants	1,277,654	8,030,590	(5,879,735)	3,428,509
Grants specifically for new/upgraded assets				
Specific purpose (recurrent)				
Freds Pass Reserve Capital Upgrade \$3m	2,044	–	–	2,044
Freds Pass Reserve Capital Upgrade \$10m	–	1,048,967	(65,950)	983,017
Freds Pass Reserve - Electrical Upgrades Stage 1	–	500,000	(231,233)	268,767
LRCI Phase 1	–	104,138	(104,138)	–
LRCI Phase 2	–	146,087	(146,087)	–
LRCI Phase 4	746,423	–	(746,423)	–
Freds Pass Master Plan Preparation	10,000	–	–	10,000
Total grants specifically for new/upgraded assets	758,467	1,799,192	(1,293,831)	1,263,828
Recognised as unexpended grants and contributions reserve	–	2,118,246	–	2,118,246
Recognised as liability	2,036,121	537,970	–	2,574,091
Total other grants	2,036,121	2,656,216	–	4,692,337

(^) This grant was refunded to the Department of Veterans' Affairs and not expended.

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 3. Expenses

\$	Notes	2025	2024
(a) Employee costs			
Salaries and wages		5,113,748	4,757,147
Employee leave expense		922,689	767,213
Superannuation - defined contribution plan contributions	16	654,796	607,608
Workers' compensation insurance		246,009	255,594
Temporary Staff		230,876	144,067
Other		44,001	16,963
Total operating employee costs		7,212,119	6,548,592
Total number of employees (full time equivalent at end of reporting period)		54	51
\$		2025	2024
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		64,737	51,296
Bad and doubtful debts		(27,634)	(62,468)
Elected members' expenses		363,849	330,580
Lease expense - variable payments		24,872	10,159
Subtotal - prescribed expenses		425,824	329,567
(ii) Other materials, contracts and expenses			
Contractors		5,502,582	4,226,920
Energy		226,217	213,275
Maintenance		728,019	677,240
Legal expenses		28,001	23,718
Parts, accessories and consumables		187,808	211,223
Professional services		770,721	841,335
Sundry		743,924	608,369
Other		70,000	—
Cemetery Operations		402,259	378,471
Insurance		436,565	437,359
Donations and Community Support		192,348	97,903
Computer / IT Costs		493,155	404,526
Subtotal - other material, contracts and expenses		9,781,599	8,120,339
Total materials, contracts and other expenses		10,207,423	8,449,906

continued on next page ...

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 3. Expenses (continued)

\$	2025	2024 * Restated
(c) Depreciation and amortisation *		
(i) Depreciation and amortisation		
Buildings	1,414,125	1,387,819
Infrastructure		
- Sealed roads *	8,152,230	7,474,509
- Unsealed roads *	1,466,404	1,297,971
- Stormwater drainage	59,867	36,714
- Road Culverts	480,638	470,915
- Kerbs & Gutters *	69,385	66,123
- Driveway Vehicle Crossings	117,089	117,089
- Footpaths	64,636	59,473
- Road Signs	103,976	103,375
- Point Generic	101,032	101,032
- Driveways	29,481	28,348
- Bicycle Paths	57,992	57,992
- Streetlights	57,880	53,294
- Inverts	2,444	2,444
Right-of-use assets	6,499	6,499
Plant and equipment	121,449	118,485
Office Equipment	13,871	13,871
Motor Vehicles	270,673	234,846
Thorak Buildings	103,056	101,841
Thorak Motor Vehicles	33,275	33,275
Total depreciation, amortisation and impairment *	12,726,002	11,765,915

(*) Comparative information is restated on account of correction of errors. See Note 22

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

\$	2025	2024
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	30,329	132,838
Less: carrying amount of assets sold	(96,134)	(135,741)
Gain (loss) on disposal	(65,805)	(2,903)
Net gain (loss) on disposal or revaluation of assets	(65,805)	(2,903)

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 5. Current assets

\$	2025	2024
(a) Cash and cash equivalent assets		
Cash on hand at bank	7,547,527	3,476,543
<u>Total cash and cash equivalent assets</u>	<u>7,547,527</u>	<u>3,476,543</u>
(b) Trade and other receivables		
Rates - general and other	2,960,321	2,892,750
Accrued revenues	303,595	701,366
Debtors - general	162,331	179,961
GST recoupment	257,036	259,164
Prepayments	38,988	42,257
<u>Subtotal</u>	<u>3,722,271</u>	<u>4,075,498</u>
Less: provision for expected credit losses	(36,179)	(63,813)
<u>Total trade and other receivables</u>	<u>3,686,092</u>	<u>4,011,685</u>
(c) Other financial assets (investments)		
Bank Investments - Term Deposits	24,570,808	25,336,868
<u>Total other financial assets (investments)</u>	<u>24,570,808</u>	<u>25,336,868</u>

Note 6. Non-current assets

\$	2025	2024
Other non-current assets		
Other		
Capital works-in-progress *	2,340,729	963,820
<u>Total other</u>	<u>2,340,729</u>	<u>963,820</u>
<u>Total other non-current assets</u>	<u>2,340,729</u>	<u>963,820</u>

(*) 2025 Work-in-Progress transfers in/out for the year were \$2,187,873 and \$810,964.62 respectively. 2024 Work-in-Progress transfers in/out for the year were \$849,422 and \$1,732,063 respectively.

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 7. Infrastructure, Property, Plant & Equipment

(a) Infrastructure, property, plant and equipment *

	Fair Value Level	as at 30/06/24 *				Asset movements during the reporting period						as at 30/06/25		
		At Fair Value * Restated	At Cost Restated	Accumulated Depreciation * Restated	Carrying amount * Restated	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Revaluation Decrements to Equity (ARR) (Note 9a)	Revaluation Increments to Equity (ARR) (Note 9a)	At Fair Value	At Cost	Accumulated Depreciation
\$														
Land - Council Owned	2	15,235,000	–	–	15,235,000	–	–	–	–	–	–	15,235,000	–	–
Land - Drainage	3	11,911,741	1,076,712	–	12,988,453	100,535	–	–	–	–	–	11,911,741	1,177,247	–
Buildings	3	46,937,099	–	(19,526,337)	27,410,762	213,074	225,530	(46,742)	(1,414,125)	–	–	46,861,735	438,604	(20,911,841)
Infrastructure														
- Sealed roads * *	3	493,090,395	15,249,746	(186,648,681)	321,691,460	2,649,161	3,723,768	–	(8,152,230)	–	15,676,988	533,757,148	6,372,929	(204,540,930)
- Unsealed roads * *	3	51,496,716	2,880,421	(25,538,052)	28,839,085	899,741	268,565	–	(1,466,404)	–	1,368,637	57,095,998	1,168,306	(28,354,680)
- Storm Waste Drains	3	2,030,110	1,394,150	(61,080)	3,363,180	89,803	105,168	–	(59,867)	–	–	2,030,110	1,589,121	(120,947)
- Road Culverts	3	48,063,890	–	(11,954,216)	36,109,674	149,764	127,209	–	(480,638)	–	–	48,063,890	276,973	(12,434,854)
- Kerbs & Gutters * *	3	3,323,274	146,207	(1,640,359)	1,829,122	5,645	–	–	(69,385)	–	87,989	3,642,954	5,645	(1,795,229)
- Driveway Vehicle Crossings	3	11,708,864	–	(3,908,623)	7,800,241	13,301	92,847	–	(117,089)	–	–	11,708,864	106,148	(4,025,712)
- Footpaths	3	2,241,082	176,287	(381,779)	2,035,590	–	–	–	(64,636)	–	–	2,241,082	176,287	(446,415)
- Road Signs	3	1,567,670	10,197	(1,017,738)	560,129	31,057	–	–	(103,976)	–	–	1,567,670	41,254	(1,121,714)
- Point Generic	3	2,100,047	–	(1,051,438)	1,048,609	–	–	–	(101,032)	–	–	2,100,047	–	(1,152,471)
- Driveways	3	1,342,177	78,640	(80,827)	1,339,990	14,896	–	–	(29,481)	–	–	1,342,177	93,536	(110,308)
- Bicycle Paths	3	2,029,546	–	(1,180,498)	849,048	–	–	–	(57,992)	–	–	2,029,546	–	(1,238,490)
- Streetlights	3	1,893,068	68,795	(1,131,551)	830,312	91,127	–	–	(57,880)	–	–	1,893,068	159,922	(1,189,431)
- Inverts	3	–	90,263	(2,661)	87,602	8,910	–	–	(2,444)	–	–	–	99,173	(5,106)
Right-of-use assets		–	84,376	(68,129)	16,247	–	–	–	(6,499)	–	–	–	84,376	(74,628)
Plant and equipment		–	1,420,897	(729,433)	691,464	113,983	39,503	(711)	(121,449)	–	–	–	1,573,383	(850,594)
Office Equipment		–	659,333	(641,898)	17,435	–	–	–	(13,871)	–	–	–	659,333	(655,769)
Motor Vehicles		–	2,427,262	(722,941)	1,704,321	164,790	–	(76,697)	(270,673)	–	–	–	2,412,549	(890,809)
Thorak Buildings	3	3,200,519	59,666	(1,138,091)	2,122,094	74,592	26,287	–	(103,056)	–	–	3,200,519	160,545	(1,241,147)
Thorak Motor Vehicles		–	424,724	(248,005)	176,719	–	–	(8,000)	(33,275)	–	–	–	394,724	(259,280)
Thorak Land	2	2,500,000	–	–	2,500,000	–	–	–	–	–	–	2,500,000	–	–
Total infrastructure, property, plant and equipment		700,671,198	26,247,676	(257,672,337)	469,246,537	4,620,379	4,608,877	(132,150)	(12,726,002)	–	17,133,614	747,181,549	16,990,055	(281,420,355)

(*) Comparative information is restated on account of correction of errors. See Note 22

continued on next page ...

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

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

		as at 30/06/23				Asset movements during the reporting period							as at 30/06/24	
	Fair Value Level	At Fair Value * Restated	Accumulated Depreciation * Restated	Carrying amount * Restated	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense Restated (Note 3c) *	Revaluation Decrements to Equity (ARR) (Note 9a)	Revaluation Increments to Equity Restated (ARR) (Note 9a) *	At Fair Value * Restated	Accumulated Depreciation * Restated	Carrying amount * Restated	
\$														
Land - community	2	13,020,000	–	13,020,000	–	–	–	–	–	2,215,000	15,235,000	–	15,235,000	
Land - other	3	8,385,000	–	8,919,741	1,076,712	–	–	–	–	2,992,000	11,911,741	–	12,988,453	
Buildings and other structures	2	46,340,377	(18,138,518)	28,201,859	282,104	314,617	–	(1,387,819)	–	–	46,937,099	(19,526,337)	27,410,762	
Infrastructure														
- Sealed roads *	3	462,949,345	(173,739,233)	304,989,305	13,710,656	1,539,090	–	(7,474,509)	–	8,926,917	493,090,395	(186,648,681)	321,691,460	
- Unsealed roads *	3	50,486,981	(23,739,386)	26,747,595	2,243,865	636,556	–	(1,297,971)	–	509,042	51,496,716	(25,538,052)	28,839,085	
- Stormwater drainage	3	2,030,110	(24,366)	2,005,744	1,394,150	–	–	(36,714)	–	–	2,030,110	(61,080)	3,363,180	
- Road Culverts	3	46,601,481	(11,483,301)	35,118,180	1,462,409	–	–	(470,915)	–	–	48,063,890	(11,954,216)	36,109,674	
- Kerbs & Gutters *	3	3,188,484	(1,542,092)	1,716,020	146,207	–	–	(66,123)	–	33,018	3,323,274	(1,640,359)	1,829,122	
- Driveway Vehicle Crossings	3	11,708,864	(3,791,534)	7,917,330	–	–	–	(117,089)	–	–	11,708,864	(3,908,623)	7,800,241	
- Footpaths	3	2,241,083	(322,306)	1,918,777	176,287	–	–	(59,473)	–	–	2,241,082	(381,779)	2,035,590	
- Road Signs	3	1,567,671	(914,363)	653,308	10,197	–	–	(103,375)	–	–	1,567,670	(1,017,738)	560,129	
- Point Generic	3	2,100,047	(950,406)	1,149,641	–	–	–	(101,032)	–	–	2,100,047	(1,051,438)	1,048,609	
- Driveways	3	1,342,177	(52,479)	1,289,698	78,640	–	–	(28,348)	–	–	1,342,177	(80,827)	1,339,990	
- Bicycle Paths	3	2,029,546	(1,122,506)	907,040	–	–	–	(57,992)	–	–	2,029,546	(1,180,498)	849,048	
- Streetlights	3	1,893,068	(1,078,257)	814,811	68,795	–	–	(53,294)	–	–	1,893,068	(1,131,551)	830,312	
- Inverts	3	–	(217)	90,046	–	–	–	(2,444)	–	–	–	(2,661)	87,602	
Right-of-use assets		–	(61,629)	22,747	–	–	–	(6,499)	–	–	–	(68,129)	16,247	
Plant and equipment		–	(621,798)	735,466	–	93,228	(18,746)	(118,485)	–	–	–	(729,433)	691,464	
Office Equipment		–	(628,027)	31,306	–	–	–	(13,871)	–	–	–	(641,898)	17,435	
Motor Vehicles		–	(856,100)	1,505,598	64,182	486,382	(116,995)	(234,846)	–	–	–	(722,941)	1,704,321	
Thorak Buildings	2	3,200,520	(1,036,251)	2,164,269	59,666	–	–	(101,841)	–	–	3,200,519	(1,138,091)	2,122,094	
Thorak Motor Vehicles		–	(214,729)	209,995	–	–	–	(33,275)	–	–	–	(248,005)	176,719	
Thorak Land	2	2,500,000	–	2,500,000	–	–	–	–	–	–	2,500,000	–	2,500,000	
Total infrastructure, property, plant and equipment														469,246,537

Comparative information is restated on account of correction of errors. See Note 22

continued on next page ...

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

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

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

Valuation of assets

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

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

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

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

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

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

Information on valuations

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

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

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques. Accordingly, formal sensitivity analysis does not provide useful information.

Transfers between fair value hierarchy levels

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

Highest and best use

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

Highest and best use - For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land. Much of the land under Council's care and control is Crown land or has been declared as community land. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use". The reason for the current use of a large

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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

proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

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

Building and Infrastructure (excluding Sealed and Unsealed Roads and Kerbs & Gutters) were revalued as at 30 June 2023. Sealed Roads, Unsealed Roads, and Kerb & Gutters were revalued as at 30 June 2025. Land assets were revalued as at 1 July 2023.

Capitalisation Thresholds

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

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

continued on next page ...

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

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

Estimated Useful Lives

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

	Years
Land	No limited useful life
Building & Other Structures	5 to 100 years
Roads - Surface - Sealed	13 to 25 years
Roads - Surface - Unsealed	10 to 15 years
Roads - Pavement	40 years
Roads - Earthworks or Undefined	100 years
Kerbs & Gutter	50 years
Road Culverts	100 years
Urban Drains (Enclosed)	20 to 100 years
Footpaths	20 to 50 years
Driveway Vehicle Crossings	100 years
Road Signs	15 to 50 years
Street Lights	15 to 60 years
Inverts	30 years
Point Generic	15 to 70 years
Driveways	35 to 50 years
Bicycle Paths	35 years
Office Equipment	5 to 10 years
Plant & Equipment	3 to 20 years
Motor Vehicles	5 to 15 years
Right-of-Use Assets	2 to 3 years

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 8. Liabilities

	2025	2025	2024	2024
\$	Current	Non Current	Current	Non Current
(a) Trade and other payables				
Goods and services	1,032,426	—	905,954	—
Payments Received in Advance				
- Rates	1,171,317	—	1,082,777	—
- Grants and contributions	2,574,091	—	2,036,121	—
- Other	233,359	—	233,359	—
Accrued expenses - other	250,826	—	302,033	—
Deposits, retentions and bonds	1,149,867	—	1,549,421	—
<u>Total trade and other payables</u>	<u>6,411,886</u>	<u>—</u>	<u>6,109,665</u>	<u>—</u>
(b) Borrowings				
Lease liabilities	15 6,850	3,519	6,608	10,369
<u>Total borrowings</u>	<u>6,850</u>	<u>3,519</u>	<u>6,608</u>	<u>10,369</u>
(c) Provisions				
Employee entitlements (including oncosts)	908,699	181,375	672,200	199,986
<u>Total provisions</u>	<u>908,699</u>	<u>181,375</u>	<u>672,200</u>	<u>199,986</u>

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 9. Reserves

	as at 30/06/24				as at 30/06/25
	Opening Balance Restated	Increments (Decrements)	Transfers	Impairments	Closing Balance
\$					
(a) Asset revaluation reserve					
Land	128,824,618	—	—	—	128,824,618
Buildings	19,441,830	—	—	—	19,441,830
Infrastructure					
- Stormwater drainage	232,848	—	—	—	232,848
- Road Culverts	29,859,414	—	—	—	29,859,414
- Kerbs & Gutters *	1,526,638	87,989	—	—	1,614,627
- Driveway Vehicle Crossings	10,088,122	—	—	—	10,088,122
- Footpaths	1,136,321	—	—	—	1,136,321
- Road Signs	1,170,480	—	—	—	1,170,480
- Point Generic	896,679	—	—	—	896,679
- Driveways	4,021,871	—	—	—	4,021,871
- Bicycle Paths	1,085,861	—	—	—	1,085,861
- Streetlights	(44,765)	—	44,765	—	—
- Roads *	244,300,502	17,045,625	—	—	261,346,127
- Inverts	6,141	—	—	—	6,141
Plant and equipment	204,947	—	—	—	204,947
Motor Vehicles	425,046	—	—	—	425,046
Thorak Buildings	293,824	—	—	—	293,824
Total asset revaluation reserve *	443,470,377	17,133,614	44,765	—	460,648,756
2024 Restated Comparatives *	428,794,400	14,675,977	—	—	443,470,377

	as at 30/06/24				as at 30/06/25
	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
\$					
(b) Other reserves					
Developer Contributions Reserve	1,008,353	62,166	—	—	1,070,519
Waste Management Reserve	6,068,257	200,596	—	—	6,268,853
Asset Reserve	9,200,659	1,029,104	(843,301)	—	9,386,462
Election Reserve	200,000	—	—	—	200,000
Disaster Recovery Reserve	400,000	—	—	—	400,000
Strategic Initiatives Reserve	400,000	—	—	—	400,000
Unexpended Grants Reserve	—	6,165,890	(4,047,644)	—	2,118,246
Thorak Regional Cemetery	2,756,842	887,992	(8,150)	—	3,636,684
Unexpended Capital Works Reserve	5,777,735	—	(951,952)	—	4,825,783
Cash for Cans Reserve	224,777	—	(54,332)	—	170,445
Total other reserves	26,036,623	8,345,748	(5,905,379)	—	28,476,992
Comparatives	24,125,985	8,903,759	(6,993,121)	—	26,036,623

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 9. Reserves (continued)

Purposes of reserves

Asset revaluation reserves

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

Disaster Recovery Reserve

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

Strategic Initiatives Reserve

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

Election Reserve

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

Asset Reserve

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

Waste Management Reserve

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

Developer Contributions Reserve

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

Unexpended Grants Reserve

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

Thorak Regional Cemetery

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

Unexpended Capital Works Reserve

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

Cash for Cans Reserve

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

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 10. Assets subject to restrictions

\$	2025	2024
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.		
Cash and financial assets		
Unexpended amounts received from Federal and Territory Government	3,603,195	2,036,121
Developer contributions	1,070,519	1,008,353
Total cash and financial assets	4,673,714	3,044,474
Total assets subject to externally imposed restrictions	4,673,714	3,044,474

Note 11. Reconciliation to Statement of Cash Flows

\$	Notes	2025	2024 Restated
----	-------	------	------------------

(a) Restated Reconciliation of cash

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

Total cash and equivalent assets	5	7,547,527	3,476,543
Balances per Statement of Cash Flows		7,547,527	3,476,543

(b) Reconciliation of Operating Result

Net surplus/(deficit) *		213,837	13,117,266
Non-cash items in income statements			
Depreciation, amortisation and impairment *		12,726,002	11,765,915
Non-cash asset acquisitions		(1,076,688)	(16,477,573)
Grants for capital acquisitions treated as investing activity		(2,727,842)	(2,604,076)
Net (gain) loss on disposals		65,805	2,903
		9,201,114	5,804,435
Add (less): changes in net current assets			
Net increase/(decrease) in trade and other payables		(100,905)	332,352
Net (increase)/decrease in receivables		353,227	(86,089)
Net increase/(decrease) in unpaid employee benefits		217,888	(82,191)
Change in allowances for under-recovery of receivables		(27,634)	(62,658)
Net cash provided by (or used in) operations		9,643,690	5,905,849

(*) Comparative information is restated on account of correction of errors. See Note 22

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

Terms & Conditions:

Short term deposits have an average maturity of 237.37 days and an average interest rate of 4.60% (2024: 338.13 days and 5.12%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

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

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the *Local Government Act 2019*.

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value (after deduction of any allowance).

Liabilities - creditors and accruals

Accounting Policy:

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

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting Policy:

Accounted for in accordance with AASB 16 Leases.

continued on next page ...

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 12. Financial instruments (continued)

\$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2025					
Financial assets					
Cash and cash equivalents	7,547,694	–	–	7,547,694	7,547,527
Receivables	504,914	–	–	504,914	504,914
Other financial assets	24,570,808	–	–	24,570,808	24,570,808
Total financial assets	32,623,416	–	–	32,623,416	32,623,249
Financial liabilities					
Payables	2,433,119	–	–	2,433,119	2,433,119
Current borrowings	–	–	–	–	6,850
Non-current borrowings	–	–	–	–	3,519
Leases	6,850	3,519	–	10,369	–
Total financial liabilities	2,439,969	3,519	–	2,443,488	2,443,488
2024					
Financial assets					
Cash and cash equivalents	3,476,543	–	–	3,476,543	3,476,543
Receivables	923,584	–	–	923,584	923,584
Other financial assets	25,336,868	–	–	25,336,868	25,336,868
Total financial assets	29,736,995	–	–	29,736,995	29,736,995
Financial liabilities					
Payables	2,757,408	–	–	2,757,408	2,757,408
Leases	6,608	10,369	–	16,977	16,977
Total financial liabilities	2,764,016	10,369	–	2,774,385	2,774,385

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

\$	2025		2024	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	3.60%	10,369	3.60%	16,977
		10,369		16,977

Net fair value

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

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Financial instruments (continued)

Risk exposures

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

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

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

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

Expected credit losses (ECL)

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

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

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

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

\$	2025	2024
As at 1 July	63,813	126,471
Provisions	(27,634)	(62,658)
As at 30 June	36,179	63,813

Note 13. Capital commitments

\$	2025	2024
External IT Support Contract	242,237	387,579
	242,237	387,579
These expenditures are payable:		
Not later than one year	145,342	145,342
Later than one year and not later than 5 years	96,895	242,237
	242,237	387,579

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 14. Financial indicators

\$	Amounts 2025	Indicator 2025	Indicators 20242023	
1. Current Ratio				
Current assets less externally restricted assets	35,804,427	4.89	4.84	4.27
Current liabilities	7,327,435			
2. Debt Service Ratio				
Net debt service cost	—	0.00	0.00	0.00
Operating revenue	26,620,656			
3. Rate coverage percentage				
Rate revenues	11,855,998	40.40%	48.79%	41.58%
Total revenues	29,348,498			
4. Rates and annual charges outstanding				
Rates and annual charges outstanding	2,960,321	18.63%	19.25%	18.70%
Rates and annual charges collectable	15,888,260			

Litchfield Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 15. Leases

Council as a lessee

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

Right of use assets

\$	Leased Assets	Total
2025		
Opening balance	16,248	16,248
Depreciation charge	(6,499)	(6,499)
Balance at 30 June	9,749	9,749
2024		
Opening balance	22,747	22,747
Depreciation charge	(6,499)	(6,499)
Balance at 30 June	16,248	16,248

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

\$	2025	2024
Balance at 1 July	16,977	23,353
Accretion of interest	503	735
Payments	(7,111)	(7,111)
Balance at 30 June	10,369	16,977
Classified as:		
Current	6,850	6,608
Non-current	3,519	10,369

Amounts recognised in statement of cash flows:

Repayment of lease liabilities	(6,608)	—
--------------------------------	---------	---

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 16. Superannuation

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

Hostplus (formerly Local Government Superannuation Scheme and Statewide Super)

Statewide Super receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (11.50% in 2024/25; 11.00% in 2023/24). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Contributions to other superannuation schemes

The Council also makes contributions to other superannuation schemes selected by employees under the “choice of fund” legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

Note 17. Interests in other entities

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

Thorak Regional Cemetery (Ownership interest 100%)

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

Note 18. Non-current assets held for sale and discontinued operations

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

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 19. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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

2. Potential insurance losses

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

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

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

3. Legal expenses

Council is the service authority for its area under the *Planning Act 1993*. Council had zero legal appeals against planning decisions made prior to reporting date.

Note 20. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2025, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

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

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 21. Related party transactions

Key management personnel

Transactions with key management personnel

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

In all, 12 persons were paid the following total compensation, including the CEO:

Regulation 13(a) of the Local Government (General) Regulations require Council, to include a disclosure of the total remuneration provided to each person appointed as the actual, acting or temporary CEO during the financial year. Below table provides the total remuneration paid to the actual CEO during 1 July 2024 to 30 June 2025.

	<u>2025</u>	
CEO	Stephen	Maxie
	Hoyne	Smith
Period (from/to)	01/07/2024	06/05/2025
	30/06/2025	09/05/2025
Short Term Benefits	\$ 315,056	\$ 1,217
\$		2025 2024

The compensation paid to key management personnel comprises:

Salaries, Allowances & Other Short-Term Employee Benefits *	1,014,201	1,014,119
Total	1,014,201	1,014,119

(*) Includes CEO's remuneration listed above

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 22. Correction of errors relating to previous reporting period

Nature of prior-period error

During the 2024–25 financial year, Council identified a significant increase of written down value of infrastructure and property, plant and equipment of \$43 million, following a index revaluation conducted as at 30 June 2025. This revaluation was the first since the previous one in 2021/2022.

The increase in asset values is primarily driven by improved data accuracy and refinement, including adjustments to depreciation rates and the application of componentisation. It also reflects market conditions that have evolved since the last revaluation - particularly those influenced by post-COVID supply chain disruptions, labour shortages, fuel and bitumen price volatility, and regional cost pressures unique to the Northern Territory.

As this increase in fair value is not attributable to a single year's change, prior years' financial statements did not reflect the correct asset values. In accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, Council has restated comparative amounts in the Statement of Financial Position, Statement of Changes in Equity, and the relevant notes to the financial statements. At 1 July 2023 this resulted in an increase in the opening balance of Asset Revaluation Reserve and Infrastructure, Property, Plant and Equipment of \$16,058,828.

Changes to the opening Statement of Financial Position at 1 July 2023

Statement of Financial Position

\$	As previous Reported 1 July 2023	Impact Increase/ (decrease)	As Restated Balance 1 July 2023
Infrastructure, Property, Plant & Equipment	426,569,648	16,058,828	442,628,476
Total non-current assets	428,416,109	16,058,828	444,474,937
Total Assets	459,918,039	16,058,828	475,976,867
Total Net assets	452,184,554	16,058,828	468,243,382
Asset Revaluation Reserve	412,735,572	16,058,828	428,794,400
Total equity	452,184,554	16,058,828	468,243,382

Adjustments to the comparative figures for the year ended 30 June 2024

Statement of Financial Position

\$	As previously Reported 30 June 2024	Impact Increase/ (decrease)	As Restated Balance 30 June 2024
Infrastructure, Property, Plant & Equipment	444,153,646	25,092,891	469,246,537
Total non-current assets	445,117,466	25,092,891	470,210,357
Total assets	477,942,562	25,092,891	503,035,453
Total net assets	470,943,734	25,092,891	496,036,625
Asset Revaluation Reserve	417,942,572	25,527,805	443,470,377
Accumulated Surplus	26,964,539	(434,914)	26,529,625
Total equity	470,943,734	25,092,891	496,036,625

continued on next page ...

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 22. Correction of errors relating to previous reporting period (continued)

Statement of Comprehensive Income

\$	As previously Reported 30 June 2024	Impact Increase/ (decrease)	As Restated Balance 30 June 2024
Depreciation and amortisation	11,331,001	434,914	11,765,915
Total expenses	26,329,499	434,914	26,764,413
Operating deficit	<u>(5,526,566)</u>	<u>(434,914)</u>	<u>(5,961,480)</u>
Net Surplus	<u>13,552,180</u>	<u>(434,914)</u>	<u>13,117,266</u>
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Gain on revaluation of infrastructure, property, plant and equipment	5,207,000	9,468,977	14,675,977
Total other comprehensive income	<u>5,207,000</u>	<u>9,468,977</u>	<u>14,675,977</u>
Total comprehensive income	<u>18,759,180</u>	<u>9,034,063</u>	<u>27,793,243</u>

Litchfield Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 23(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 23(b).													
\$	OPERATING INCOME			OPERATING EXPENSES			SURPLUS (DEFICIT)			IN OPERATING INCOME			TOTAL ASSETS HELD (CURRENT & NON-CURRENT)
	2025 Budget	2025 Actual	2024 Actual	2025 Budget	2025 Actual	2024 Actual	2025 Budget	2025 Actual	2024 Actual	2025 Budget	2025 Actual	2024 Actual	2025 Actual
Functions													
Public Order & Safety	175,000	182,875	193,436	638,505	628,865	607,009	(463,505)	(445,790)	(413,573)	—	—	—	179,665
General Public Services	13,974,676	14,233,551	13,829,596	7,853,777	7,338,735	6,705,807	6,120,899	6,894,816	7,123,789	635,350	943,341	34,347	26,521,016
Economic Affairs	3,257,668	6,150,154	223,744	13,308,869	13,893,253	12,282,088	(10,051,201)	(7,743,099)	(12,058,344)	2,985,621	5,878,078	163,461	408,128,637
Environmental Protection	3,614,677	3,709,689	3,637,512	6,237,752	4,036,211	3,325,103	(2,623,075)	(326,522)	312,409	—	—	—	5,386,906
Housing & Community Amenities	—	—	—	55,739	57,879	53,293	(55,739)	(57,879)	(53,293)	—	—	—	636,597
Recreation, Culture & Religion	494,577	457,230	1,160,261	2,562,013	2,469,516	2,211,214	(2,067,436)	(2,012,286)	(1,050,953)	348,601	333,236	973,391	33,050,522
Cemetery	1,541,471	1,887,157	1,758,384	1,372,157	1,327,832	1,144,985	169,314	559,325	613,399	—	—	—	5,160,009
Total functions	23,058,069	26,620,656	20,802,933	32,028,812	29,752,091	26,329,499	(8,970,743)	(3,131,435)	(5,526,566)	3,969,572	7,154,655	1,171,199	479,063,352
													477,942,562

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

Litchfield Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 23(b). Components of functions

The activities relating to Council functions are as follows:

General Public Services

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

Public Order and Safety

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

Economic Affairs

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

Environmental Protection

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

Housing and Community Amenities

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

Recreation, Culture and Religion

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

Governance

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

Cemetery

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



Independent Auditor's Report

To the Council of Litchfield Council

Opinion

We have audited the **Financial Statements** of Litchfield Council (the Council).

In our opinion, the accompanying Financial Statements present fairly, in all material respects, financial position of the Group as at 30 June 2025, and of its financial performance and its cash flows for the year then ended, in accordance with *Australian Accounting Standards, the Local Government Act 2019 and the Local Government (General) Regulations 2021*.

The **Financial Statements** comprise:

- Consolidated statement of financial position as at 30 June 2025
- Consolidated statement of comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the year then ended
- Notes, including material accounting policies.

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

Basis for opinion

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

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

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

Emphasis of matter – Restatement of comparative balances

We draw attention to Note 22 to the financial report, which states that the amounts reported in the previously issued 30 June 2024 Financial Report have been restated and disclosed as comparatives in these Financial Statements. Our opinion is not modified in respect of the matter.

Restriction on use

The Financial Statements have been prepared to assist the Chief Executive Officer of the Council in complying with the financial reporting requirements of the *Local Government Act 2019 and Local Government (General) Regulations 2021*.

As a result, the Financial Statements and this Auditor's Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter. Our report is intended solely for the Council and should not be used by parties other than the Council. We disclaim any assumption of responsibility for any reliance on this report, or on the Financial Statements to which it relates, to any person other than the Council or for any other purpose than that for which it was prepared.



Other Information

Other Information is financial and non-financial information in the Council’s annual report which is provided in addition to the Financial Statements and the Auditor’s Report. The Chief Executive Officer is responsible for the Other Information.

Our opinion on the Financial Statements do not cover the Other Information and, accordingly, we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the Other Information. In doing so, we consider whether the Other Information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We are required to report if we conclude that there is a material misstatement of this Other Information and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor’s Report we have nothing to report.

Responsibilities of the Chief Executive Officer for the Financial Statements

The Chief Executive Officer is responsible for:

- preparation and fair presentation of the Financial Statements in accordance with the *Australian Accounting Standards, the Local Government Act 2019 and the Local Government (General) Regulations 2021*
- implementing necessary internal control to enable the preparation of a Financial Statements that is free from material misstatement, whether due to fraud or error
- assessing the Group and Council’s ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Group and Council or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group and Council’s Financial reporting process.

Auditor’s responsibilities for the audit of the Financial Statements

Our objective is:

- to obtain reasonable assurance about whether the Financial Statements as a whole is free from material misstatement, whether due to fraud or error; and
- to issue an Auditor’s Report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with *Australian Auditing Standards* will always detect a material misstatement when it exists.

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

A further description of our responsibilities for the audit of the Financial Statements are located at the *Auditing and Assurance Standards Board* website at: https://www.auasb.gov.au/media/apzlw0y/ar3_2024.pdf. This description forms part of our Auditor’s Report.





FINANCIAL STATEMENTS

Financial Statements for the year ending 30 June 2024

Thorak Regional Cemetery

SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2025

Contents	Page
Chief Executive Officer's Statement	99
Special Purpose Financial Statements	
Statement of Comprehensive Income	100
Statement of Financial Position	101
Statement of Changes in Equity	102
Statement of Cash Flows	103
Notes to and forming part of the Financial Statements	104
Independent Auditor's Report	117

Thorak Regional Cemetery

Special Purpose Financial Statements

for the year ended 30 June 2025

Chief Executive Officer's Statement

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

- Have been drawn up in accordance with the applicable Australian Accounting Standards so as to present fairly the financial position of the Thorak Regional Cemetery and the results for the year ended 30 June 2025; and
- Are in accordance with the records relating to the operation of Thorak Regional Cemetery.



Stephen Hoyne
Chief Executive Officer

04 November 2025

Thorak Regional Cemetery

Statement of Comprehensive Income

for the year ended 30 June 2025

\$	Notes	2025	2024
Income			
User charges	2a	1,871,360	1,747,473
Grants, subsidies and contributions - operating	2c	—	9,142
Investment and interest income	2b	15,798	16,715
Other income		7,254	—
Total income		1,894,412	1,773,330
Expenses			
Employee costs	3a	680,370	597,779
Materials, contracts and other expenses	3b	511,131	412,091
Depreciation, amortisation and impairment	3c	136,331	135,116
Total expenses		1,327,832	1,144,986
Operating surplus		566,580	628,344
Net surplus		566,580	628,344
Total comprehensive income		566,580	628,344

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

Thorak Regional Cemetery

Statement of Financial Position
as at 30 June 2025

\$	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalent assets	4a	3,466,653	2,793,540
Trade and other receivables	4b	30,773	71,332
Other financial assets (investments)	4c	—	336,868
Total current assets		3,497,426	3,201,740
Non-current assets			
Other non-current assets		350,613	38,918
Infrastructure, property, plant and equipment	5	4,755,361	4,798,813
Total non-current assets		5,105,974	4,837,731
TOTAL ASSETS		8,603,400	8,039,471
LIABILITIES			
Current liabilities			
Trade and other payables	6a	293,941	297,025
Provisions	6b	62,703	42,887
Total current liabilities		356,644	339,912
Non-current liabilities			
Provisions	6b	34,838	54,221
Total non-current liabilities		34,838	54,221
TOTAL LIABILITIES		391,482	394,133
Net assets		8,211,918	7,645,338
EQUITY			
Accumulated surplus		4,281,410	4,594,672
Asset revaluation reserves	7a	293,824	293,824
Other reserves	7b	3,636,684	2,756,842
Total Cemetery equity		8,211,918	7,645,338
Total equity		8,211,918	7,645,338

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

Thorak Regional Cemetery

Statement of Changes in Equity

for the year ended 30 June 2025

\$	Accumulated surplus	Asset revaluation reserve	Reserves	Total equity
2025				
Balance at the end of previous reporting period	4,594,672	293,824	2,756,842	7,645,338
Net surplus for year	566,580	—	—	566,580
Total comprehensive income	566,580	—	—	566,580
Transfers between Reserves	(879,842)	—	879,842	—
Balance at the end of period	4,281,410	293,824	3,636,684	8,211,918
2024				
Balance at the end of previous reporting period	4,789,465	293,824	1,933,705	7,016,994
Net surplus for year	628,344	—	—	628,344
Total comprehensive income	628,344	—	—	628,344
Transfers between Reserves	(823,137)	—	823,137	—
Balance at the end of period	4,594,672	293,824	2,756,842	7,645,338

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

Thorak Regional Cemetery

Statement of Cash Flows
for the year ended 30 June 2025

\$	Notes	2025	2024
Cash flows from operating activities			
<u>Receipts</u>			
Operating Receipts		2,089,812	1,916,105
Investment Receipts		27,888	21,578
<u>Payments</u>			
Payments to Employees		(679,937)	(627,018)
Payments for Materials, Contracts & Other Expenses		(704,198)	(564,592)
Net cash provided by operating activities	8b	733,565	746,073
Cash flows from investing activities			
<u>Receipts</u>			
Sale of Replaced Assets		15,254	—
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(412,574)	(98,583)
Net Purchase of Investment Securities		336,868	(11,323)
Net cash (used in) investing activities		(60,452)	(109,906)
Net increase in cash held		673,113	636,167
plus: Cash & Cash Equivalents at beginning of period		2,793,540	2,157,373
Cash and cash equivalents held at end of period	8a	3,466,653	2,793,540

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

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Contents of the Notes accompanying the Special Purpose Financial Statements

Note	Details	Page
1	Summary of material accounting policies	105
2	Income	109
3	Expenses	110
4	Current assets	111
5	Infrastructure, Property, Plant & Equipment	112
6	Liabilities	113
7	Reserves	113
8	Reconciliation to Statement of Cash Flows	114
9	Financial instruments	115

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of material accounting policies

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

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

(1) Basis of preparation

1.1 Financial Reporting Framework

Thorak Regional Cemetery ("the Cemetery") is a not-for-profit entity that is not a reporting entity because in the opinion of the CEO there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, this 'special purpose financial report' has been prepared to satisfy the CEO's reporting requirements under the *Burial and Cremation Act 2022*.

1.2 Compliance with Australian Accounting Standards

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

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

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

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

1.3 Historical Cost Convention

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

1.4 Critical Accounting Estimates

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

1.5 Rounding

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

(2) Income recognition

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

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

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

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of material accounting policies (continued)

(3) Cash, cash equivalents and other financial instruments

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of Note 10.

(4) Infrastructure, property, plant and equipment

4.1 Initial Recognition

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

Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Cemetery includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant & equipment when completed and ready for use.

4.2 Subsequent Recognition

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

4.3 Depreciation of Non-Current Assets

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

(5) Payables

5.1 Trade and Other Payables

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

5.2 Payments Received in Advance & Deposits

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

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of material accounting policies (continued)

(6) Employee benefits

6.1 Salaries, Wages & Compensated Absences

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

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on costs) to be made in respect of services provided by employees up to the reporting date.

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

6.2 Superannuation

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

(7) GST implications

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

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

(8) New accounting standards and UIG interpretations

The Cemetery applied for the first time certain standards and amendments, which are effective for annual periods beginning on or after 1 July 2024. New standards and amendments relevant to the Cemetery are listed below. The Cemetery has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Standards issued by the AASB not yet effective

The AASB has issued new and amended Australian Accounting Standards and Interpretations that are not effective as of 30 June 2025. These standards have not yet been adopted by Cemetery and will be included into the financial statements upon their effective dates. The following list identifies all applicable new and amended Australian Accounting Standards and Interpretations that were issued but are not yet effective as of 30 June 2025.

Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability

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

- AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments

Effective for NFP annual reporting periods beginning on or after 1 January 2027

- AASB 18 Presentation and Disclosure in Financial Statements

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

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of material accounting policies (continued)

(9) Comparative figures

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

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 2. Income

\$	2025	2024
(a) User charges		
Cemetery/crematoria fees	35	–
Interments	1,225,443	1,046,175
Cremations	458,143	483,563
Exclusive Rights Fees	2,939	5,469
Ground Maintenance	7,937	10,568
Chapel and Marquee Hire	65,942	61,762
Memorial installation and permits	78,307	82,314
Funeral Director Fees	2,446	6,576
Sundry Income	7,848	28,714
Administration Fee	–	41
Rent Income	22,320	22,291
<u>Total user charges</u>	<u>1,871,360</u>	<u>1,747,473</u>
(b) Investment and interest income		
Interest on investments	15,798	16,715
<u>Total investment income</u>	<u>15,798</u>	<u>16,715</u>
(c) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Operating grants, subsidies and contributions		
Other grants, subsidies and contributions - operating		
Other grants, subsidies and contributions	–	9,142
<u>Total other grants, subsidies and contributions - operating</u>	<u>–</u>	<u>9,142</u>
<u>Total grants, subsidies, contributions</u>	<u>–</u>	<u>9,142</u>
(i) Sources of grants		
Other	–	9,142
<u>Total</u>	<u>–</u>	<u>9,142</u>

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3. Expenses

\$	2025	2024
(a) Employee costs		
Salaries and wages	571,331	517,390
Employee leave expense	7,267	10,174
Superannuation - defined contribution plan contributions	61,894	56,399
Other employee related costs	39,878	13,816
Total operating employee costs	680,370	597,779
(b) Materials, contracts and other expenses		
(i) Prescribed expenses		
Auditor's remuneration		
- Auditing the financial reports	8,501	8,115
Subtotal - prescribed expenses	8,501	8,115
(ii) Other materials, contracts and expenses		
Insurance	60,058	25,570
Consultants	9,276	19,215
Administration Expenses	88,706	21,336
Motor Vehicle Expenses	25,110	30,622
Utilities	62,051	74,832
Telephone Expenses	13,746	12,997
Security	10,137	8,445
Grounds Maintenance	82,328	49,985
Repairs & Maintenance	28,628	46,105
Equipment Hire	4,456	2,338
Plant & Equipment Expenses	5,581	9,565
Grave Digging	56,101	53,580
Memorial Expenses	27,473	27,080
Sundry Expenses	28,979	22,306
Subtotal - other material, contracts and expenses	502,630	403,976
Total materials, contracts and other expenses	511,131	412,091
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	103,056	101,841
Motor Vehicles	33,275	33,275
Subtotal	136,331	135,116
Total depreciation, amortisation and impairment	136,331	135,116

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 4. Current assets

\$	2025	2024
(a) Cash and cash equivalent assets		
Cash at bank	3,466,653	2,793,540
<u>Total cash and cash equivalent assets</u>	<u>3,466,653</u>	<u>2,793,540</u>
(b) Trade and other receivables		
Accrued revenues	–	12,090
Debtors - general	30,773	59,242
Subtotal	<u>30,773</u>	<u>71,332</u>
<u>Total trade and other receivables</u>	<u>30,773</u>	<u>71,332</u>
(c) Other financial assets (investments)		
Bank Investments - Term Deposits	–	336,868
<u>Total other financial assets (investments)</u>	<u>–</u>	<u>336,868</u>

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 5. Infrastructure, Property, Plant & Equipment

	as at 30/06/24				Asset movements during the reporting period					as at 30/06/25		
	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land - other	2,500,000	–	–	2,500,000	–	–	–	–	2,500,000	–	–	2,500,000
Buildings	3,200,519	59,666	(1,138,091)	2,122,094	74,592	26,287	–	(103,056)	3,200,519	160,545	(1,241,147)	2,119,917
Motor Vehicles	–	424,724	(248,005)	176,719	–	–	(8,000)	(33,275)	–	394,724	(259,280)	135,444
Total infrastructure, property, plant and equipment	5,700,519	484,390	(1,386,096)	4,798,813	74,592	26,287	(8,000)	(136,331)	5,700,519	555,269	(1,500,427)	4,755,361
Comparatives	5,700,520	424,724	(1,250,980)	4,874,264	59,666	–	–	(135,116)	5,700,519	484,390	(1,386,096)	4,798,813

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 6. Liabilities

\$	2025 Current	2025 Non Current	2024 Current	2024 Non Current
(a) Trade and other payables				
Goods and services	15,366	–	21,902	–
Payments received in advance	230,639	–	230,639	–
Accrued expenses - other	47,936	–	44,484	–
Total trade and other payables	293,941	–	297,025	–

(b) Provisions

Employee entitlements (including oncosts)	62,703	34,838	42,887	54,221
Total provisions	62,703	34,838	42,887	54,221

Note 7. Reserves

	as at 30/06/24				as at 30/06/25
\$	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset revaluation reserve					
Buildings and other structures	293,824	–	–	–	293,824
Total asset revaluation reserve	293,824	–	–	–	293,824
Comparatives	293,824	–	–	–	293,824

	as at 30/06/24				as at 30/06/25
\$	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Reserves					
Thorak Regional Cemetery	2,756,842	887,992	(8,150)	–	3,636,684
Total Reserves	2,756,842	887,992	(8,150)	–	3,636,684
Comparatives	1,933,705	823,137	–	–	2,756,842

Purposes of reserves

Asset revaluation reserves

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

Thorak Regional Cemetery

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

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 8. Reconciliation to Statement of Cash Flows

\$	Notes	2025	2024
----	-------	------	------

(a) Reconciliation of cash

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

Total cash and equivalent assets	4	3,466,653	2,793,540
Balances per Statement of Cash Flows		3,466,653	2,793,540

(b) Reconciliation of Operating Result

Net surplus/(deficit)		566,580	628,344
Non-cash items in income statements			
Depreciation, amortisation and impairment		136,331	135,116
Profit on sale of replaced assets		(7,254)	—
		695,657	763,460
Add (less): changes in net current assets			
Net increase/(decrease) in receivables		40,559	(660)
Net increase/(decrease) in trade and other payables		(3,084)	12,512
Net increase/(decrease) in unpaid employee benefits		433	(29,239)
Net cash provided by (or used in) operations		733,565	746,073

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 9. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

Terms & Conditions:

Short term deposits have an average maturity of 301 days and an average interest rate of 4.98% (2024: 350 days and 5.24%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - fees and other charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Liabilities - creditors and accruals

Accounting Policy:

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

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting Policy:

Accounted for in accordance with AASB 16.

continued on next page ...

Thorak Regional Cemetery

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 9. Financial instruments (continued)

\$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2025					
Financial assets					
Cash and cash equivalents	–	–	–	–	3,466,653
Receivables	30,773	–	–	30,773	30,773
Other financial assets	–	–	–	–	–
Total financial assets	30,773	–	–	30,773	3,497,426
Financial liabilities					
Payables	293,941	–	–	293,941	293,941
Total financial liabilities	293,941	–	–	293,941	293,941
2024					
Financial assets					
Cash and cash equivalents	–	–	–	–	2,793,540
Receivables	71,332	–	–	71,332	71,332
Other financial assets	336,868	–	–	336,868	336,868
Total financial assets	408,200	–	–	408,200	3,201,740
Financial liabilities					
Payables	297,025	–	–	297,025	297,025
Total financial liabilities	297,025	–	–	297,025	297,025

Risk exposures

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

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

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

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



Independent Auditor’s Report

To the Chief Executive Officer of Thorak Regional Cemetery

Opinion

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

In our opinion, the accompanying Financial Statements presents fairly, in all material respects, the financial position of *Thorak Regional Cemetery* as at 30 June 2025, and of its financial performance and its cash flows for the year then ended, in accordance with the basis of preparation described in Note 1 to the Financial Statements.

The **Financial Statements** comprise:

- Statement of financial position as at 30 June 2025
- Statement of comprehensive income, Statement of changes in equity, and Statement of cash flows for the year then ended
- Notes including a summary of material accounting policies.

Basis for opinion

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

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

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

Emphasis of matter – basis of preparation

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

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

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

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



Other Information

Other Information is financial and non-financial information in the Cemetery's annual report which is provided in addition to the Financial Statements and the Auditor's Report. The Chief Executive Officer is responsible for the Other Information.

Our opinion on the Financial Statements do not cover the Other Information and, accordingly, we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the Other Information. In doing so, we consider whether the Other Information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We are required to report if we conclude that there is a material misstatement of this Other Information and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

Responsibilities of Management for the Financial Statements

Management are responsible for:

- the preparation and fair presentation of the Financial Statements and have determined that the basis of preparation described in Note 1 to the Financial Statements are appropriate to meet the needs of the members for the purpose of *Burial and Cremation Act 2022*.
- implementing necessary internal control to enable the preparation of a Financial Statements that are free from material misstatement, whether due to fraud or error.
- assessing the Cemetery's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Cemetery or to cease operations or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Statements

Our objective is:

- to obtain reasonable assurance about whether the Financial Statements as a whole is free from material misstatement, whether due to fraud or error; and
- to issue an Auditor's Report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with *Australian Auditing Standards* will always detect a material misstatement when it exists.

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

A further description of our responsibilities for the audit of the Financial Statements are located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our Auditor's Report.

KPMG

KPMG
Darwin
4 November 2025