BELYUEN COMMUNITY GOVERNMENT COUNCIL

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Annual Report

2025-2026

Belyuen Community Government Council



Acknowledgement of Country

We, the Belyuen Community Government Council, acknowledge the Larrakia people of the land commonly referred to as Belyuen. We pay our respects to their Elders, past, present and emerging.



Information contained in this document is based on available information at the time of writing. All figures and diagrams are indicative and should be referred to as such. Whilst Belyuen Community Government Council has exercised, reasonable care in preparing this document to represent that it is totally accurate or complete, Council or its officers accept no responsibility for any loss occasioned to any person acting or refraining from acting in reliance upon any material.

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Aboriginal and Torres Strait Islander People should be aware that this publication may contain images and names of people who have since passed away.

Welcome from the Mayor and CEO

Welcome to the Belyuen Community Government Council Annual Report for 2025-26.

It is with great pleasure that we present the Belyuen Community Government Council Annual Report for the 2025–26 financial year.

This report captures the efforts and achievements of our dedicated team, the invaluable contributions of our community and the support of our valued stakeholders. Belyuen might be a small community, but it is a strong community, widely regarded as the cultural heart of the Larrakia.

Our newly elected members included Mayor Leikeisha Woodie, councillors Linda Yarrowin, Daphne Yarrowin, Angelina Lewis and the re-election of Rex Singh. We also acknowledge the outgoing councillors for their contribution during this period.

This year has been one of significant changes and progress in Belyuen. With Local Government elections in August, Belyuen has been fortunate to gain four new elected members to Council and one existing from the previous Council. Leadership within Council remains strong as we continue the vision and commitment of the previous Council for local development & growth, community safety, sustainability and good governance.

This year we have continued to build up our workforce and increase local employment & training, a priority that is also captured in our Shire Plan.

Some major investment milestones and community highlights that have occurred this year Include:

- **Delissaville Aerodrome Upgrade (employment & Training) - $90,000**
- **New Tractor & Slasher - $120,000**
- **Community Benefit Funding - $211,000**
- **Waste Compactor Vehicle - $150,000**
- **Delissaville Aerodrome Access Road Upgrade - $80,000**
- **Delissaville Cemetery Upgrade - $46,500**
- **Community Internal road upgrade - $130,000**

Many more projects are due to commence in the coming financial year along with further funding opportunities. To ensure success requires the support of the whole community.
We encourage all local people to take up job opportunities and be a part of the changes that are happening in Belyuen.

Effective governance and leadership are vital in translating our vision into tangible results. Our council provides transparent decision-making processes, clear roles and responsibilities and robust accountability mechanisms. In leveraging the expertise of Council members and our staff, we strive to ensure that our actions are driven by the best interests of the Belyuen community.

It is also important that we encourage families to make sure our children are going to school five days a week. Education is so important for their future. We ask all parents to make a special effort in sending your children to school every day.

We will continue to create a positive environment so that our Community Elders are empowered and the future generations of Belyuen can thrive.



Leikeisha Woodie
Mayor



Dave Ferguson
Chief Executive Officer

Our Council, Culture and History

14 km south

of Mandorah

The Belyuen community is located on the eastern side of the Cox Peninsula. It is 128km by road from Darwin.

Seven

language groups

There are seven language groups in Belyuen, including: Emmi, Wadigin, Malak, Mendtha, Marriamu, Kiuk and Maranunggu.

176 people

living in Belyuen

The estimated population is 176 people living in Belyuen.

The Socio-Economic Indexes for Australia (SEIFA), determined from the Australian Bureau of Statistics data, rank areas in Australia according to relative socioeconomic advantage and disadvantage. Despite our proximity to Darwin, the most recent SEIFA (2016) ranks Belyuen as the second most disadvantaged Council in the country and the most disadvantaged Local Government Council in the Northern Territory.

In the face of this significant socio-economic disadvantage, the Belyuen Community Government Council continues to provide a broad range of community services. In addition to the core local government services, Council continues to provide employment, training and income security, food security, clean community spaces and transform maintenance services on behalf of its community

In addition, Council collaborates with other Territory and Commonwealth agencies delivering health and Medicare services, sport & recreation, aged & disability services, education, cultural programs, waste management, veterinary services, Centrelink, money management and other services that protect residents' basic needs and well-being.

Belyuen Community Government Council continues to seek opportunities to achieve financial and service delivery sustainability.

Community Profile



The Belyuen Community Government Council is surrounded entirely by **unincorporated land.**



Belyuen is thought to be named after an aboriginal word meaning **'sacred water hole'**, and was previously known as Delissaville.



The land area of Belyuen is approximately **41.56** square kilometres.



Population density is **4 persons** per square kilometre.



There are a total number of **48 residential dwellings** within the community.



The average household size is **3.22 persons** per dwelling.



There are approximately **49% of males** in the community and **51% of females** in the community.



Most people in the community are **aged between 35 to 49** years of age.



The next largest age bracket are those aged between **25 to 34 years old**.

Your Council Team

The elected members are responsible for making decisions that guide the community's future and those that respond to the more immediate needs.

The Belyuen community is represented by a council of five elected members. These include:



Leikeisha Woodie
Mayor



Rex Sing
Deputy Mayor



Linda Yarrowin
Councillor



Daphne Yarrowin
Councillor



Angelina Lewis
Councillor



Our duty as elected councillors, as part of the governing body of a council, is to represent the current and future interests of the residents of Belyuen and ensure these aspirations are actioned in a timely fashion.

Meetings and Attendance

All Councillors have the following responsibilities:

Ensuring the local government –

- Discharges its responsibilities under the Local Government Act 2019
- Achieves its annual shire plan
- Complies with all laws that apply to local governments
- Provides high-quality leadership to the local government and the community
- Participates in council meetings, policy development, and decision making, for the benefit of the local government area, and
- Is accountable to the community for the local government's performance.

Councillor	July	Aug	Sep	Oct	Nov	Dec	Jam	Fen	Mar	Apr	May	June	Meetings
Leikeisha Woodie		✓	✓	✓	✓			✓	✓	✓	✓	✓	9
Rex Sing	✓	✓	✓	✓	✓	✓	✓			✓		✓	9
Daphne Yarrowin		✓	✓		✓	✓	✓	✓	✓	✓		✓	9
Linda Yarrowin		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	11
Angelina Lewis		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	11
Frederick Moreen													
Brentley Moreen													
John Moreen	✓												1
Rex Edmunds	✓												1

Elected Member Allowances

Belyuen Council facilitates an Ordinary Council Meeting (OCM) every month, and Special Council Meeting's (SCM) as required. All meetings are held at the Belyuen Council Office conference room.

All Council Meetings are open to the public unless confidential business is being considered. Residents and members of the public are always welcome to attend.

Dates, times, agendas and minutes for all Council and committee meetings are available on the Council's website: www.belyuen.nt.gov.au

The term of the current Belyuen Council will expire in August 2029 when a general election will be held.

Allowances are provided to assist the Council in conducting its functions under the Local Government Act 2019.

Elected member allowances are reviewed frequently via the Northern Territory Government's independent Remuneration Tribunal. Council paid the following allowances based on previous activity of Council, summarised below:

Allowance type	Mayor	Deputy Mayor	Councillor
Annual base allowance	$7,462	$7,462	$7,462
Annual principal member additional allowance	$23,000		
Extra meeting allowance		$1,000	$1,000
Professional development allowance	$5,000	$5,000	$5,000
Vehicle allowance	$2,000	$2,000	$2,000
Total maximum allowance	**$37,462**	**$15,462**	**$15,462**

The total amount claimable is dependent on the Councillor's activity and does not necessarily represent full payment per year.

Member Payments

Elected Members Payments

ELECTED MEMBER	TOTAL ALLOWANCE PAID	EXTRA MEETING ALLOWANCE
Leikeisha Woodie	$28,924	Not Applicable
Rex Sing	$7,462	$1,400
Daphne Yarrowin	$6,840	$800
Linda Yarrowin	$6,840	$1,600
Angelina Lewis	$6,840	$1,700
Frederick Moreen		
Brentley Moreen		
John Moreen	$622	
Rex Edmunds	$2,539	Not Applicable
TOTAL	$60,067	$5,500

1. Member allowances are set by the Northern Territory Government Remuneration Tribunal.
2. Payments are as per the members payment advice.

Council Committee Unelected Member Payments

Council Committee Unelected Member		Total Payments
Council's Risk Management and Audit Committee Independent Chairperson	Maxie Smith	$950
Council's Risk Management and Audit Committee Independent Chairperson	Ian Swan	$0
Council's Risk Management and Audit Committee Independent Member	Natasha Chapman	$0
TOTAL		$950

Risk Management and Audit Committee

The Risk Management and Audit Committee is a key component of Council's governance framework. The Committee is an independent advisory body that monitors the compliance of Council's financial policies and procedures with relevant statutory provisions, regulations and ministerial guidelines. The Committee works within the framework of the Risk Management and Audit Committee Charter and the Risk Management and Audit Committee Terms of Reference.

The Committee currently consists of the following members:

Risk Management and Audit Committee Members
Maxie Smith (Independent Chair)
Natasha Chapman (Independent Member)
Cr. Angelina Lewis
Cr. Linda Yarrowin



Training

Belyuen Council facilitate and deliver numerous accredited training courses strategically aligned to current employment programs and future projects and opportunities that will enhance, upskill and compliment council staff and elected members.

In 2025-26, Belyuen delivered and/or supported the following training courses:

- Elected member training for all Councillors (NTG) that included:

1. Understanding local government
2. Roles and responsibilities
3. Conflicts of interests
4. Code of conduct
5. Introduction to council finance
6. Council decision-making and meeting procedures

Staff Training delivered in 2025-26

- Certificate III in Individual Support for all Aged Care staff (CREST NT)
- 4WD Operations – Charles Darwin University
- Safe Chainsaw Handling – New Territory Training
- Chemical Handling and Application – New Territory Training
- First Aid – Insitu Consultants
- Barista Training – Charles Darwin University
- Safe Food Handling – Charles Darwin University
- White card – SJT Training
- Civil Operations – SJT Training



Community Projects

In 2025-26 Belyuen Council continued to improve the sustainability and viability of the community through numerous projects and funded programs that involved employment & training of local people and purchasing of Capitol Assets.

- Roads 2 Recovery - $110,000
- School Nutrition Program - $80,968
- Grounds Maintenance program - $326,782
- LRCIP (community beautification, road safety) – $14,186
- Belyuen Store Upgrade - $68,407
- Sport & Recreation - $81,340
- Delissaville Aerodrome Maintenance – $193,209 (3 years)
- Community Benefit Fund - $211,914
- Delissaville Cemetery Upgrade - $46,500
- Aerodrome entrance road upgrade - $72,968
- Indigenous Employment Initiative - $132,538
- Support at Home Thin Markets - $281,309
- Waste and Resource Management - $75,000
- Indigenous Job Development Fund - $41,000
- Immediate Priority Grant - $86,058

Capital Assets procured in 2025-26 (Exc. GST)

- Waste Compactor Vehicle - $142,249
- John Deere Tractor/Slasher - $95,980
- All-Terrain Vehicle (ATV) - $13,627
- Cardboard Baler - $11,930
- Walk in freezer (store) - $37,908
- Walk in Fridge (Aged Care) - $35,100
- Commercial Laundry (Aged Care) - $17,000
- Toyota RAV4 - $29,584
- Chery Tiggo - $20,938
- Toyota Hilux - $25,079
- Commercial Dishwasher (store) - $6,000
- Aerodrome entrance road upgrade - $72,968
- Roadworks (Belyuen Entrance and Internal) - $162,708



Our Region


LOCAL GOVERNMENT AREA
Wagait Beach
Darwin
Belyuen Regional Council
COX PENINSULA
NT Por 7103
Sec. 25
BELYUEN
COX PENINSULA ROAD
Belyuen
Sec. 3
To Tiele Head

Our People



While a relatively small team, the Belyuen Community Government Council is an inclusive and diverse workplace, where our people are the driving force behind the services we provide to our community.

We go above and beyond for our community, and all our team members are committed and highly motivated to secure the best possible outcomes for the community's long-term future.

In continuing to pursue outstanding service to our community, Belyuen Council has a clear purpose, effective leadership and great people that have a genuine commitment to our community.

We continue to invest in our people and build the capabilities and skills required to meet future challenges.

Monitoring Process

Monitoring and reporting against the Belyuen Community Government Council Shire Plan is undertaken to ensure the agreed activities are progressing appropriately.

This will ensure the continuation of a direct line of sight between Council's Shire Plan and the prioritisation of resources for services, programs and projects through the annual operational planning and budget development process.

A review of outcomes achieved will be through implementing supporting strategies, including community surveys, workshops and ongoing feedback from community members.



Legislative Framework

The Belyuen Community Government Council operates under the requirements of the *Local Government Act 2019* (the Act) and its associated Regulations, Guidelines and General Instructions.

The Council must also adhere to the requirements of the *Burial and Cremation Act 2022* and Cemeteries Regulations.
Council is governed by its policy and procedural framework which is periodically reviewed to ensure:

- Ongoing compliance with applicable laws;
- Practicality; and
- Cultural appropriateness.



Social and Economic Impacts

Rates

Belyuen Community Government Council area has fifty-seven (57) occupied lots which can be rated and/or charged. Only five of the 57 lots are non-government occupied. Of these five, one is occupied by a Darwin-based service provider and the other four are occupied by Council operated programs.

At present, Belyuen is limited in its ability to rate, therefore only generates a small amount of own source income, with limited means to undertake community funded work programs. As such, Council is very dependent on obtaining grants to fund community projects.
Strategic partnerships with appropriate local and interstate private entities is one way to increase the overall funds available to the community.

Charges

Council is responsible for the waste management services within the community. Council does not operate a waste management facility and is dependent upon external commercial operators to undertake waste disposal activities. To accommodate the ongoing management of hard waste, waste charges have increased since in 2022-23 to accommodate the use of skip bins to remove hard rubbish from the community.

Council continues to seek cost-effective ways to manage hard rubbish and is working with the Northern Territory Government and neighboring councils to investigate options to improve waste management, including through the potential for a centralised transfer station to support the broader Cox Peninsula and Dundee region over the longer term. This includes general and disaster (emergency) waste.

Opportunities and Challenges

Opportunities

Council will pursue opportunities to improve our level of financial sustainability by:

- Future potential cooperative arrangements with neighboring Community Government Councils including resource sharing, boundary reform and service improvements.
- Increasing revenue by identifying innovative strategies to grow the local economy.
- Positioning Council to participate in the sustainable development of the Cox Peninsula through partnering opportunities with other stakeholders to secure local employment and economic opportunities.
- Commercial activities that provide additional revenue and community project opportunities for Council.
- Administrative and operational improvements through process review and redesign where required.
- Increased sales and profitability for the community store, the workshop and other Council generated enterprise, including through strategic partnerships.

Challenges

Council identify risks that will prevent the community from achieving their goals including:

- Long-term sustainability in delivering core local government and agency services in line with community expectations and legislative responsibilities.
- Increased lease costs for Council assets (buildings) arising from Section 19 lease arrangements following the Kenbi Land Claim settlement.
- Management of community waste issues, including resolution of legacy waste and landfills.
- Ageing infrastructure, plant and equipment.
- Ability to meet increasing legislative responsibilities within current staffing and resources.



Cooperative Arrangements

Belyuen Community Government Council has a history of working collaboratively with the Commonwealth and Northern Territory Government agencies, Northern Territory councils and social service organisations.

Belyuen Community Government Council is a member of the Local Government Association of the Northern Territory (LGANT) and the Top End Regional Organisation of Councils. Belyuen Community Government Council also maintains working relationships with the following organisations and agencies:

- Wagait Shire Council
- Coomalie Community Government Council;
- Bushfires NT
- Local Government Association of the Northern Territory (LGANT)
- Northern Land Council
- Ironbark Aboriginal Corporation
- Australian Dept. of Defence
- City of Darwin
- City of Palmerston
- Darwin Island Connections
- Kenbi Rangers
- Larrakia Development Corporation (LDC)
- Larrakia Nation Aboriginal Corporation
- Core Lithium
- INPEX
- Member for Daly
- Member for Lingiari
- NT Department of Chief Minister and Cabinet (DCMC)
- SANTOS
- Litchfield Shire Council
- Yilli Rreung Housing Aboriginal Corporation
- Rotary Club of Darwin
- NT Local Government and Regional Development Units (of DCMC)
- NT Department of Health (DOHA)
- NT Department of Logistics & Infrastructure (DLI)
- NT Department of Police, Fire and Emergency Services (NTPFES)
- NT Department of Environment, Parks and Water Security (DEPWS)
- NT Department of Territory Families (TF)
- Top End Regional Organisation of Councils (TOPROC)
- West Australian Local Government Association (WALGA)

Our Vision

Belyuen Community Government Council strives to:

- improve the lifestyle and quality of life of the residents of Belyuen; and
- involve the community in decisions that affect their future.





Belyuen Long-Term Strategies

Council has identified a number of areas for inclusion into its long-term strategy, including:

- Continue to upgrade community infrastructure to remove health risks and danger with the support of the Commonwealth and NT governments.
- Belyuen people to have a say in the future of local government and how it will continue to deliver services and support the residents.
- Council will help support and create local jobs for residents.
- Local activities that encourage residents of all ages and genders to be involved in strengthening their culture.
- Local activities that encourage residents of all ages and genders to be involved in recreational and sporting activities that build a healthy lifestyle and create a community that residents enjoy.
- Working with funding agencies to create commercial opportunities that give the residents jobs and bring money into the community to support all other activities that the community would like to do.
- Clean and beautify the community to ensure that country is cared for and the community looks good and residents are proud.
- Young children, teenagers, women, men and Elders are safe, healthy and cared for.

Our Approach

- A collaborative workplace culture with engaged, energised and skilled people professionally ready for the future.
- Investment in core capabilities and opportunities for staff to lead, learn and grow.
- Strong and accountable leadership, enabling elected members, individuals and teams to be their best.
- Collaborative, proactive partnerships with community, business and government.
- Reputation for implementing innovative and creative solutions for future service delivery.
- Information, systems and processes underpinning quality decisions that enhance the customer experience.
- A financially sustainable organisation.

Our Priorities

- Our Council strives to be responsive to the needs and expectations of the community.
- We are committed to representing the interests of the community with ethical and robust governance, reinforced with informed decision-making that meets community expectations.
- Council prides itself on establishing a positive culture that is supported by strong values and behaviours.
- We seek to build a solid reputation for implementing innovative and creative solutions across all areas of our organisation and in the delivery of our services.
- Our policy and governance framework is supported through continual improvement and reinforcement that is embedded through training and educational programs as part of an ongoing awareness action plan for elected members and employees.

Organisational Chart

Council is committed to providing an effective and efficient workforce and human resource management services to support Council business, including recruitment, induction, training and development of employees in compliance with the Local Government Awards 2020 and the Fair Work Act 2010.



Planning and Reporting

Considering the importance of the sustainability of local government, it is essential that Council provide adequate governance and resource planning to ensure effective and efficient use of Council's resources. The planning and reporting framework seeks to achieve the Council's goals of stability and sustainability.

Other plans include:

- communications plan;
- workforce development plan;
- councillor training plan;
- asset management plan;
- infrastructure development plan;
- culture and diversity plan;
- waste management plan; and
- risk management plan.

There is also the provision to develop and implement a longer-term strategic plan for Belyuen Community Government Council in 2026-27.

Services Offered by Council

The Council services are summarised below:

Council Services



Council Infrastructure

- Community Safety
- Buildings and facilities
- Fleet management services
- Animal management
- Cemetery management
- Local emergency management
- Parks and open spaces
- Public street lighting
- Road maintenance and traffic management
- Waste management
- Weed control and hazard reduction
- Infrastructure management

Council Engagement

- Communications
- Community engagement
- Customer service
- Governance support and administration
- Financial management
- Human resources
- Information technology
- Records Management
- Staff training
- Workplace Health and Safety

Non-Council Services

- Aerodrome maintenance
- Retail store and fuel outlet
- Postal services
- Community services
- Aged and disability services
- School nutrition program
- Sports and recreation

Commercial Services

- Community Store
- Grounds Maintenance
- Mechanical Workshop

Council Performance – Priority Areas

1. Community and Culture

Our priority is to build a safe, healthy and equitable community that celebrates diversity and enjoys a good quality of life.

We seek to deliver:

- *strong supportive communities;*
- *community well-being and social inclusion through art and culture; and*
- *equitable access to community infrastructure and services.*

Outcome	Strategic Action	Target	Measures	Responsibilities
1.1 Creative educated community	1.1.1 Identify and promote opportunities for art, cultural expression and the development of creative industries.	Funding applications are submitted to maximise arts funding.	Engaged from local residents and surrounding region. Funding applications identified and submitted. Liaised with NTG to provide support and training to staff and community members.	CEO
1.2 Active, healthy community	1.2.1 Plan and provide integrated and accessible open spaces. 1.2.2 Plan and provide facilities and programs that enable participation in sport and recreation. 1.2.3 Establish partnerships with stakeholders to increase opportunities for participation in sports and recreation.	Calendar of events. Community engagement policy. Development and Council approval for appropriate maintenance plan for the Council facilities. Consultation with partners, NTG, Cwth and other relevant stakeholders.	Ongoing. Ongoing. MOU's and agreements drafted between BCGC and various stakeholders.	CEO

Outcome	Strategic Action	Target	Measures	Responsibilities
1.3 A safe, sustainable and resilient community	1.3.1 Maintain and improve health standards including food safety, immunisation and public health. 1.3.2 Maintain and improve environmental standards including weed and pest management and animal control. 1.3.3 Improve community safety through design, information and programs. 1.3.4 Develop and implement effective community information and education programs in collaboration with key community stakeholders.	Ensure that service providers have appropriate facility for the delivery of services. Implement weed and feral animal management and continue regular vet visits for domestic animals. Maintain good working relationship with NT Police. Maintain Belyuen social media and website. Continually update Council information services. Implementation of annual work plan.	Certified training and qualifications delivered to local staff. 4 vet visits completed this year. Agreements singed and implemented to supply healthy outcomes between Funding agencies and Belyuen Store. Ongoing	CEO
1.4 A connected and inclusive community.	1.4.1 Build social capital through provision of accessible community infrastructure and programs. 1.4.2 Provide equitable access to and advocate for a range of services, programs and facilities to address disadvantage and fostering inclusion.	Exceptional service delivery in existing community services. Street lighting, CCTV, recreational areas, youth engagement programs.	Shire Plan reviewed every 6 months Community consultation involved sourcing of funding for projects identified through strategic planning.	CEO

2. Financial Management and Governance

We are striving to ensure Council is well-governed, transparent and responsive while providing effective leadership, financial management and high-quality governance.

We seek to deliver:

- *programs that are compliant with our legislative obligations;*
- *quality services to internal and external customers;*
- *responsible financial management with efficient and timely cost controls;*
- *adequate financial reserves to ensure long-term sustainability; and*
- *equitable access to community infrastructure and services.*

Outcome	Strategic Action	Target	Measures	Responsibilities
2.1 Responsible financial management with efficient and timely cost controls	2.1.1 Implement, maintain and monitor effective financial and cost control systems. 2.1.2 Provide timely and comprehensive reporting of financial position. 2.1.3 Require strict accountability for all financial commitments and expenditures.	Meet legislative requirements. Complete annual and financial statements within timeframe. Prepare annual budget prior to August. Report financials to Council and funding agencies. Maintain and update procurement and purchasing policies in line with legislation	Council adopted the annual budget and associated policies, ensuring statutory and legislative guidelines and meeting target dates were met. Detailed monthly reports were provided to Council outlining financial position. Council receiving an unqualified audit again this year from external auditors.	Finance Manager
2.2 Council Sustainability vs business operations	2.2.1 Maintain annual budget. Develop and maintain a 10-year strategic financial plan. 2.2.2 Develop a 10-year asset management plan. 2.2.3 Actively lobby, apply for and obtain Territory and Cth Government funding and grants.	Ensure expenditure is within local government guidelines and in line with procurement policies. Create financial plan and review on annual basis. Undertake regular review of all Council assets. Ensure plant and equipment are serviced regularly.	Council budget underwent 6-month review by Council. Council continued to achieve successful levels of funding.	CEO/Finance Mgr

Outcome	Strategic Action	Target	Measures	Responsibilities
		Submit funding applications from within Council's administrative function.		
2.3 Shire governed in consultation and partnership with the community.	2.3.1 Ensure leadership and decision-making is transparent, accountable and represent the current and future interests of the community. 2.3.2 Implement effective community consultation processes that enable participation, engagement and collaboration. 2.3.3 Develop and maintain community participation, partnership and volunteer groups. 2.3.4 Implement and effect important education programs to encourage community participation in decision-making and build social capital.	Review and update Council's community engagement strategy. Develop and coordinate community events. Develop communication strategy for approval by Council. Provide information to the community through a variety of information mediums.	Ongoing engagement with community provided through consultation and feedback sessions. The number of partnership activities held is ongoing. Customer service feedback strategy, complaints register, suggestion box have been implemented. Information posted on social media, website and information display boards is gradually increasing.	CEO
2.4 Responsive and efficient customer service delivery.	2.4.1 Continually review and enhance service delivery to ensure Council's responsiveness to customer and community expectations. 2.4.2 Work collaboratively across Council to provide effective, efficient and coordinated outcomes. Build a culture 2.4.3 Building a culture of continuous improvement which recognises best practice.	Customer service review and feedback strategy. Continuous liaison and promotion of community feedback to address issues and improve processes. Development of continuous improvement strategy and timely review of procedures.	Council continues to focus on creating internal controls that compliment a culture of continuous improvement, which exceeds customer and community expectations. Belyuen Council facilitated an Increased number of community events and recorded a high amount of community involvement. Continuous improvement has been prioritized and is ongoing.	CEO

Outcome	Strategic Action	Target	Measures	Responsibilities
2.5 Strategic management of Council	2.5.1 Develop and implement community by-laws, policies and processes in accordance with legislative requirements and ensure compliance. 2.5.2 Implement integrated strategic planning approaches across Council, including efficient and effective risk management. 2.5.3 Implement sustainable financial management and effective procurement practices which recognises best practice.	Updated Council policies. Risk management plan. Financial management plan and procurement policy.	Council is due to review all Council policies, procedures in the next financial year. Ongoing review and updated as necessary.	CEO



3. Infrastructure and Asset Management

A well-planned and maintained infrastructure network that is sustainable and enhances quality of life while supporting growth in high-value industries.

We seek to deliver:

- *maximum use of existing assets;*
- *sustainable infrastructure planning, provision and maintenance;*
- *infrastructure that supports the development of the community and wider region; and*
- *sustainable community housing.*

Outcome	Strategic Action	Target	Measures	Responsibilities
3.1 Integrated and timely provision and sustainable management of infrastructure and assets.	3.1.1 Develop a strategic infrastructure and asset management plan to guide provision, maintenance, decommissioning, replacement and enhancement of Council's assets and infrastructure. 3.1.2 Plan and implement improvement works that enhance community character and identify, conserve and improve the community's streetscapes.	Infrastructure and asset management plan, monitored and amended as required.	Adoption of the strategic infrastructure and asset management plan by Council is ongoing and will be actioned in the next financial year. Council has achieved numerous successful funding submissions.	CEO/Works Supervisor
3.2 A safe and sustainable road network.	3.2.1 Plan and deliver a safe, sustainable and efficient road network. 3.2.2 Plan and deliver safe and effective stormwater management outcomes and a flood-resilient community. 3.2.3 Airport landing strip	Continue to maintain and upgrade seals in unsealed roads within the community. Identify and maintain community drainage system. Compliance with CASA and government legislation.		CEO/Works Supervisor

Outcome	Strategic Action	Target	Measures	Responsibilities
3.3 A safe and sustainable water network.	3.3.1 Plan, deliver and manage efficient and sustainable, high-quality water supply systems. 3.3.2 Advance water use efficiency and water cycle innovation throughout the community.	Compliance with NTG Dept. of Water Resources Community education and training, regarding the benefits of safe water usage.	Council are creating a safe water usage plan and educating community in the reduction in water usage and wastage. Ongoing.	Power & Water/CEO
3.4 Sustainable waste management.	3.4.1 Plan, deliver and manage efficient and sustainable waste and resource management services. 3.4.2 Plan and deliver an integrated waste infrastructure network. 3.3.3 Minimise the impacts of waste generation through modified consumer behaviour, effective recycling, and the reduction of emissions.	Monitor existing and future waste facilities. Community education, training, regarding the benefits of reducing, and recycling waste.	There is no landfill transfer station or waste facility on Cox Peninsula. Traditional Owners have expressed interest in having a waste facility installed.	CEO
3.5 Sustainable sewerage network.	3.5.1 Plan, deliver and manage a high-quality sewerage network and treatment facilities. 3.5.2 Effective and efficient use of recycled water.	Consult with community and council regarding implementation of a sewerage network for the community. Feasibility study for recycled water system in Belyuen.	Council collaborated with Power & Water to deliver a safe waste network. Ongoing.	Power & Water/CEO
3.6 Community Housing	3.6.1 Development of a master plan to address the needs of community. 3.6.2 Community awareness for home ownership 3.6.3 Council engagement in development of new homes in Belyuen. 3.6.4 Install appropriate street signage and house numbering system.	Continue to lobby and advocate for sufficient community housing to reduce overcrowding. Continue to provide advice and support to community to assist with homeownership. Maintain aesthetic aspect of housing construction in Belyuen. Develop house numbering system for Belyuen.	Council expressed further interest in involvement with housing allocations in Belyuen. Onging.	NTG/CEO

4. Organisational Culture

A responsive Council with a focus on innovation and safety through collaboration and opportunity.

We seek to deliver:
- *an engaged workforce that actively seeks innovation opportunities;*
- *a Council team that collaborates, and fosters pride and unity to deliver effective services to residents; and*
- *attraction and retention of a safe and skilled workforce.*

Outcome	Strategic Action	Target	Measures	Responsibilities
4.1 Responsive and effective service delivery.	4.1.1 Foster appropriate corporate culture that aligns with Council's mission, values and behaviours. 4.1.2 Develop and maintain healthy and safe working conditions and regularly review work health and safety practices. 4.1.3 Deliver professional development opportunities and pathways for all employees. 4.1.4 Support business operations with efficient workforce planning including recognising emerging technologies and transitioning employment opportunities. 4.1.5 Attract and retain a skilled workforce through implementation of contemporary human resources practices and organisation development.	Positive communication and collaboration with employees. Safe working environment. Skilled workforce and strong governance framework. Safe working environment. Skilled workforce and strong governance framework. Stringent recruitment procedures and work plans for employees.	Council underwent a WHS&S audit this year. Various improvement strategies are being implemented. Ongoing. A skills and training matrix for all employees has been adopted. Implementation of succession pathway into corporate structure to ensure skills sharing and acting opportunities is ongoing. HR performance appraisals, staff operations manual, personal training plans have been adopted this year.	CEO

5. Environment

Maintain high environmental standards reflective of our cultural responsibilities and in line with legislative requirements.

We seek to deliver:

- *a community that supports the environment and promotes sustainability;*
- *Council programs that protect, restore and enhance the environment; and*
- *a natural resources management plan that is implemented and maintained.*

Outcome	Strategic Action	Target	Measures	Responsibilities
5.1 All community land is protected.	5.1.1 Plan and manage open space, parkland and natural areas to eradicate pests and noxious weeds and promote biodiversity, water quality and community use.	Environment program continuation, monitoring, fire control, weed control, pest control, and maintaining native environment. Source funding to successfully provide local employment for land maintenance.	Council has implemented a weed control program and is working with the NTG to provide pest control and community safety.	CEO
5.2 Natural resources management plan maintained and implemented	5.2.1 Development of appropriate policies to ensure natural resource management is clearly understood and implemented. 5.2.2 Work in partnership with stakeholders to identify appropriate economic opportunities which will add value to the community and residents. 5.2.3 Work in partnership with respected stakeholders to develop the appropriate plan operational arrangements.	Lobby for agricultural and environmental enterprises created in community. Continue to maintain close partnerships with NLC and traditional owners in the community.	Program retention is ongoing. New business opportunities within Belyuen and the region have been identified and actioned. MOUs are in place with relevant stakeholder groups.	CEO

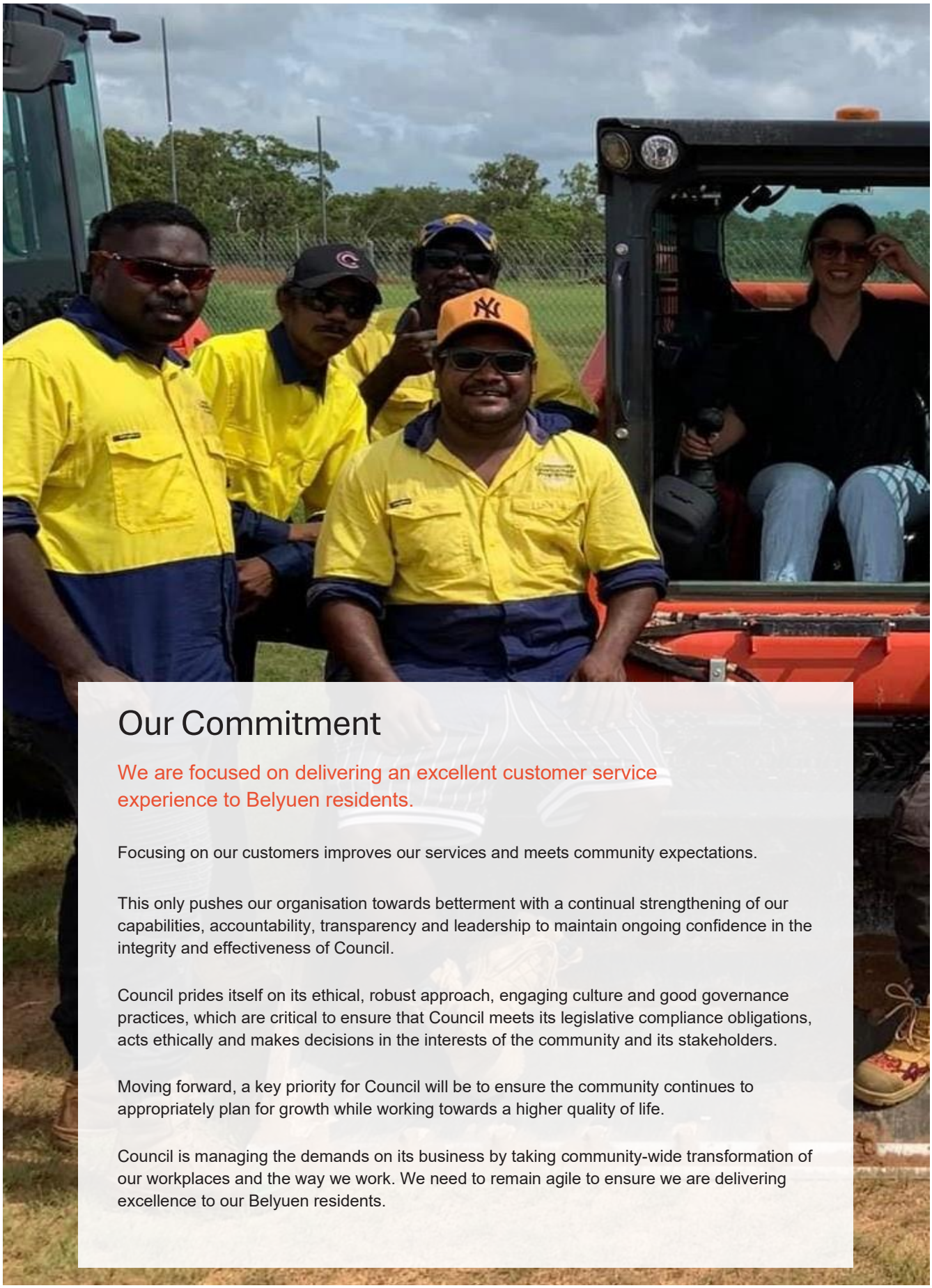
6. Community Wellbeing

Ensuring Council is integrated and connected with residents will ensure positive growth, respective of environmental and heritage values.

We seek to deliver:

- *health and well-being facilities to reflect the need of the community;*
- *health awareness; and*
- *increased sports and recreation participation.*

Outcome	Strategic Action	Target	Measures	Responsibilities
6.1 Services improvement	6.1.1 Community consultation and a strategic approach to community health and well-being. 6.1.2 Appropriate facilities developed to engage community well-being at various levels. 6.1.3 Strategic approach to community health and well-being – in partnership with and lobby for provision of services for the needs of the community.	Achieve a high health and well-being rating from the community. Secure engagement from the community regarding well-being facilities.	Continuous improvement of Council's communication and information networks have been initiated. New IT and phone network installed this year. Maintain facilities and create infrastructure to ensure that community have higher level of well-being and healthy lifestyle choices. Councill continues to maintain efficiency with all provided services in Belyuen.	CEO/Director Aged & Disability
6.2 Mental well-being.	6.2.1 Development of a sports and recreation strategy. 6.2.2 Secure appropriate funding to ensure implementation strategy. 6.2.3 Engagement of all stakeholders to address the needs of Belyuen.		Onging. Council continue to obtain existing levels of funding within associated programs. Council work with NTG to assist with regular interagency working group meetings.	CEO/Director Aged & Disability



Our Commitment

We are focused on delivering an excellent customer service experience to Belyuen residents.

Focusing on our customers improves our services and meets community expectations.

This only pushes our organisation towards betterment with a continual strengthening of our capabilities, accountability, transparency and leadership to maintain ongoing confidence in the integrity and effectiveness of Council.

Council prides itself on its ethical, robust approach, engaging culture and good governance practices, which are critical to ensure that Council meets its legislative compliance obligations, acts ethically and makes decisions in the interests of the community and its stakeholders.

Moving forward, a key priority for Council will be to ensure the community continues to appropriately plan for growth while working towards a higher quality of life.

Council is managing the demands on its business by taking community-wide transformation of our workplaces and the way we work. We need to remain agile to ensure we are delivering excellence to our Belyuen residents.



Financial Performance 2025-26

Statement 1: Comparison of Actual Performance Against Final Budget

Table 1.1 Income and Expenditure Statement

	Financial Year Original Budget $	Financial Year Final Budget $	Actual Performance $	Variation Between Final Budget and Actuals $
OPERATING INCOME				
Rates	126,090	126,090	126,090	0
Charges	109,457	109,457	109,457	0
Fees and Charges	141,924	160,363	150,833	(9,530)
Operating Grants and Subsidies	2,887,423	2,878,041	2,482,470	(395,571)
Interest / Investment Income	4,100	0	0	0
Commercial and Other Income	2,473,978	1,694,359	1,918,963	224,604
TOTAL OPERATING INCOME	**5,742,972**	**4,968,310**	**4,787,813**	**(180,497)**
OPERATING EXPENDITURE				
Employee Expenses	2,246,086	1,848,931	2,104,367	255,436
Materials and Contracts	1,096,825	1,096,700	1,127,826	31,126
Elected Member Allowances	74,310	74,310	65,066	(9,244)
Elected Member Expenses	28,000	36,000	15,229	(20,771)
Council Committee Allowances*	4,100	2,000	950	(1,050)
Council Committee Expenses **	0	0	0	0
Depreciation, Amortisation and Impairment	190,451	190,619	145,952	(44,667)
Interest Expenses	0	0	0	0
Other Expenses	1,943,937	1,429,002	995,310	(433,692)
TOTAL OPERATING EXPENDITURE	**5,583,709**	**4,677,562**	**4,454,700**	**(222,862)**
OPERATING SURPLUS / DEFICIT	**159,263**	**290,748**	**333,113**	**42,365**

Table 1.2 Annual Operating Position

	Financial Year Original Budget $	Financial Year Final Budget $	Actual Result $	Variation Between Final Budget and Actuals $
OPERATING SURPLUS / DEFICIT	**159,263**	**290,748**	**333,113**	**42,365**
***Remove* NON-CASH ITEMS**				
Less Non-Cash Income				0
Add Back Non-Cash Expenses	190,451	190,619	145,952	(44,667)
TOTAL NON-CASH ITEMS	**190,451**	**190,619**	**145,952**	**(44,667)**
***Less* ADDITIONAL OUTFLOWS**				
Capital Expenditure	677,446	575,049	648,071	73,022
Borrowing Repayments (Principal Only)				0
Transfer to Reserves	349,714	481,367	0	(481,367)
Other Outflows				0
TOTAL ADDITIONAL OUTFLOWS	**(1,027,160)**	**(1,056,416)**	**(648,071)**	**408,345**
***Add* ADDITIONAL OUTFLOWS**				
Capital Grants Income	232,715	323,813	249,488	(74,325)
Prior Year Carry Forward Tied Funding		251,236		(251,236)
Other Inflow of Funds		0	0	0
Transfers from Reserves	444,731	0	0	0
TOTAL ADDITIONAL INFLOWS	**677,446**	**575,049**	**249,488**	**(325,561)**
NET OPERATING POSITION	**0**	**0**	**80,482**	**80,482**

Statement 2: Reasons for material variation between the Final Budget and Actual Performance

- Some grant and program funding was paid upfront, like the Support at Home Thin Market support, and a portion was treated as future payment and not income.
- Commercial income budget amount was higher than actual due to more aged care brokerage services income being received than anticipated.
- Employee expenses were more than budget because of increased wage costs in the Store ($55,000); Civil Works ($47,000), Aged Care ($18,000) and Council Admin ($58,000).
- Other expenses were less than budget as some program expenditure has been delayed and funds carried forward for future year(s), for example the Support at Home Thin Market support.

Statement 3: Total Expenditure for Each Council Committee

Table 3.1 Total Expenditure for Each Council Committee

FOR THE YEAR ENDING 30 JUNE 2026	Council Committee Allowances* $	Council Committee Expenses ** $	Total $
Audit Committee	950	0	950
TOTAL	**950**	**0**	**950**

BELYUEN COMMUNITY GOVERNMENT COUNCIL

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Financial Statement 2025-26



BELYUEN COMMUNITY GOVERNMENT COUNCIL

ABN: 88 194 280 330

Financial Report For The Year Ended

30 June 2026

BELYUEN COMMUNITY GOVERNMENT COUNCIL

ABN: 88 194 280 330

Financial Report For The Year Ended 30 June 2026

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BELYUEN COMMUNITY GOVERNMENT COUNCIL

ABN: 88 194 280 330

CHIEF EXECUTIVE OFFICER CERTIFICATE

FOR THE YEAR ENDED 30 JUNE 2026

I, Dave Ferguson , the Chief Executive Officer of the Belyuen Community Government Council (the Council certify that:

(a) the statement has, to the best of my knowledge, information and belief, been properly drawn up in accordance with the applicable Australian Accounting Standards, the Local Government Act 2019 and those Regulations so as to present fairly the financial position of the council and the results for the 2025-26 financial year; and

(b) the statement is in accordance with the accounting and other records of the Council.



Dated 12th November 2026

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AUDITOR'S INDEPENDENCE DECLARATION UNDER THE PROVISIONS OF NORTHERN TERRITORY LOCAL GOVERNMENT ACT 2019 AND NORTHERN TERRITORY LOCAL GOVERNMENT (GENERAL) REGULATIONS 2021

TO THE COUNCILLORS OF BELYUEN COMMUNITY GOVERNMENT COUNCIL

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026 there have been no contraventions of:

(i) the auditor independence requirements as set out in the *Northern Territory Local Government Act 2019* and *Northern Territory (General) Regulations 2021*, in relation to the audit, and

(ii) any applicable code of professional conduct in relation to the audit.

Nexia Edwards Marshall NT
Chartered Accountants

Noel Clifford
Partner

Direct Line: 08 8981 5585 ext. 506
Mobile: 0417 864 114
Email: nclifford@nexiaemnt.com.au

Darwin, Northern Territory
Dated: 12 November 2026

Advisory. Tax. Audit.

Nexia Edwards Marshall NT (ABN 74 414 259 116) is a firm of Chartered Accountants. It is affiliated with, but independent from Nexia Australia Pty Ltd. Nexia Australia Pty Ltd is a member of Nexia International, a leading, global network of independent accounting and consulting firms. For more information please see www.nexia.com.au/legal. Neither Nexia International nor Nexia Australia Pty Ltd provide services to clients.

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BELYUEN COMMUNITY GOVERNMENT COUNCIL
ABN:88 194 280 330
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
INCOME			
Grants and contributions	2A	1,746,150	1,210,300
Trading Sales	2B	296,139	273,391
Other operating revenue	2C	2,156,173	2,904,932
TOTAL INCOME		4,198,462	4,388,623
EXPENSES			
Depreciation	3A	145,953	132,675
Employee Cost	3B	2,005,609	1,999,431
Other operating expenses	3C	1,464,298	2,150,725
TOTAL EXPENSES		3,615,860	4,282,831
NET SURPLUS		**582,602**	**105,792**
OTHER COMPREHENSIVE INCOME		-	-
TOTAL OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME		**582,602**	**105,792**

The accompanying notes form part of these financial statements.

BELYUEN COMMUNITY GOVERNMENT COUNCIL
ABN:88 194 280 330
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	4	1,578,750	1,406,790
Trade and Other Receivables	5	181,206	137,502
Inventory	6	126,419	117,044
TOTAL CURRENT ASSETS		**1,886,375**	**1,661,336**
NON-CURRENT ASSETS			
Property, Plant and Equipment	7	1,135,139	633,020
TOTAL NON-CURRENT ASSETS		**1,135,139**	**633,020**
TOTAL ASSETS		**3,021,514**	**2,294,356**
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	8	587,929	509,157
Other Contract liabilities	9	561,270	485,080
Employee Provisions	10	118,722	100,934
TOTAL CURRENT LIABILITIES		**1,267,921**	**1,095,171**
NON-CURRENT LIABILITIES			
Other Payables	8	300,000	300,000
Employee Provisions	10	27,807	56,001
TOTAL NON-CURRENT LIABILITIES		**327,807**	**356,001**
TOTAL LIABILITIES		**1,595,728**	**1,451,172**
NET ASSETS		**1,425,786**	**843,184**
EQUITY			
Retained Earnings		1,340,761	706,177
Reserves	11	85,025	137,007
TOTAL EQUITY		**1,425,786**	**843,184**

The accompanying notes form part of these financial statements.

BELYUEN COMMUNITY GOVERNMENT COUNCIL
ABN:88 194 280 330
STATEMENT OF WORKING CAPITAL
AS AT 30 JUNE 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	4	1,578,750	1,406,790
Trade and Other Receivables	5	181,206	137,502
Inventory	6	126,419	117,044
TOTAL CURRENT ASSETS		**1,886,375**	**1,661,336**
Less:			
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	8	587,929	509,157
Other Contract liabilities	9	561,270	485,080
Employee Provisions	10	118,722	100,934
TOTAL CURRENT LIABILITIES		**1,267,921**	**1,095,171**
NET CURRENT ASSETS		**618,454**	**566,165**
CURRENT RATIO		**1.49**	**1.52**

The accompanying notes form part of these financial statements.

BELYUEN COMMUNITY GOVERNMENT COUNCIL
ABN:88 184 280 330
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	Note	Retained Earnings	Accumulated Reserves	Total Equity
		$	$	$
Balance at 1 July 2024		**670,488**	**66,904**	**737,392**
Comprehensive Income:				
Surplus for the year		105,792	-	105,792
Other comprehensive income for the year		-	-	-
Total comprehensive income attributable to Members of the entity for the year		105,792	-	105,792
Transfers to and from Reserves	11	(70,103)	70,103	-
Balance at 30 June 2025		**706,177**	**137,007**	**843,184**
Balance at 1 July 2025		706,177	137,007	843,184
Comprehensive Income:				
Surplus for the year		582,602	-	582,602
Other comprehensive income for the year		-	-	-
Total comprehensive income attributable to Members of the entity for the year		582,602	-	582,602
Transfers to and from Reserves	11	51,982	(51,982)	-
Balance at 30 June 2026		**1,340,761**	**85,025**	**1,425,786**

The accompanying notes form part of these financial statements.

BELYUEN COMMUNITY GOVERNMENT COUNCIL
ABN:88 194 280 330
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		3,214,721	3,917,204
Grants and contributions receipts		1,822,340	1,195,038
Payments to suppliers and employees		(4,217,029)	(4,786,284)
Net cash provided by operating activities	13	**820,032**	**325,958**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		(648,072)	(127,549)
Net cash (used in) investing activities		**(648,072)**	**(127,549)**
CASH FLOWS FROM FINANCING ACTIVITIES		-	-
Net increase in cash held		171,960	198,409
Cash and cash equivalents at beginning of the financial year		1,406,790	1,208,381
Cash and cash equivalents at end of the financial year	4, 13	**1,578,750**	**1,406,790**

The accompanying notes form part of these financial statements.

Note 1 Material Accounting Policy Information

The financial statements cover Belyuen Community Government Council as an individual entity, incorporated and domiciled in Australia. Belyuen Community Government Council is operating pursuant to the NT Local Government Act 2019 and NT Local Government (General) Regulations 2021.

The financial statements were authorised for issue on 12 November 2026 by the Councillors of the Council.

Statement of Compliance

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB), the requirements of the Local Government Act 2019, Local Government (General) Regulations 2021 and other authoritative pronouncements of the Australian Accounting Standard Board.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

Basis of Preparation

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

Critical Accounting Estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the 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 disclosed in Note 1(o) Critical Accounting Judgements, Estimates and Assumptions.

Current and Non Current Classification

Assets and liabilities are presented in the statement of financial position based on current and non current classifications.

An asset is classified as current when it is either expected to be realised or intended to be sold or consumed in the Council's normal operating cycle, it is held primarily for the purpose of trading, it is expected to be realised within 12 months after the reporting period and or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non current.

A liability is classified as current when it is either expected to be settled in the Council's normal operating cycle, it is held primarily for the purpose of trading, it is due to be settled within 12 months after the reporting period and or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non current.

Material Accounting Policies

(a) Revenue and Other Income Recognition

The Council recognises revenue as follows :

Revenue from Contracts With Customers

Revenue is recognised at an amount that reflects the consideration to which the Council is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Council identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Note 1 Material Accounting Policy Information (Cont.)

(a) Revenue and Other Income Recognition (Cont.)

Operating Grants

Grant revenue is recognised in profit or loss when the Council satisfies the performance obligations stated within the funding agreements.

Funding arrangements which are enforceable and contain sufficiently specific performance obligations are recognised as revenue under AASB15. Otherwise, such arrangements are accounted for under AASB 1058, where upon initial recognition of an asset, the Council is required to consider whether any other financial statement elements should be recognised (for example financial liabilities representing repayable amounts), with any difference being recognised immediately in profit or loss as income.

If conditions are attached to the grant which must be satisfied before the Council is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Capital Grant

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

Rates

Rates are recognised as revenue when the Council obtains control over the asset comprising the receipt.

Rates are an enforceable debt linked to rateable property that will be recovered when the property is sold, and therefore control normally passes at the time of levying, or where earlier upon receipt of rates paid in advance. The rating period and reporting period for the Council coincide and accordingly, all rates levied for the year are recognised as revenue.

Uncollected rates are recognised as receivables.

Contributed Assets

The Council receives assets from the government and other parties for Nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Council recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The Council recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amounts.

Interest Income

Interest income is recognised using the effective interest method.

Donations and Bequests

Donations and bequests are recognised on receipt of the funds with control of this revenue having passed to the Council.

Income from Sale of Goods and Services

Revenue from the sales of goods and the rendering of a service is recognised upon the delivery of the goods and services to the customers.

A receivable will be recognised when the goods are delivered and services provided. The Council's right to consideration is deemed unconditional at this time as only the passage of time is required before payment of that consideration is due. There is no significant financing component because sales are made within a credit term of 30 to 45 days.

The Council's historical experience with sales returns show that they are negligible and considered to be highly improbable. As such no provision for sale refunds is recognised by the Council at the time of sale of goods and rendering of services.

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

Note 1 Material Accounting Policy Information (Cont.)

(b) Property, Plant and Equipment

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

Freehold Property

Freehold land and Buildings are shown at their fair value based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings.

In periods when the Freehold Land and Buildings are not subject to an independent valuation, the Councillors conduct Councillors' valuations to ensure the carrying amount for the Land and Buildings is not materially different to the fair value.

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

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

Freehold Land and Buildings that have been contributed at no cost, or for nominal cost, are initially recognised and measured at the fair value of the asset at the date it is acquired.

Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(e) for details of impairment).

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Class of Fixed Asset	Depreciation Rate Life (years)
Buildings, structures and site improvements	10-60 years
Infrastructure	15- 100 years
Plant and equipment	1-14 years
Roads	2-100 years
Furniture and Fittings and office Equipment	1- 5 years
Motor Vehicles	1- 5 years

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

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

Note 1 Material Accounting Policy Information (Cont.)

(c) Concessionary Leases

For leases that have significantly below market terms and conditions principally to enable the Council to further its objectives (commonly known as peppercorn / concessionary leases), the Council has adopted the temporary relief under AASB 2019-8 and measures the right of use assets at cost on initial recognition.

(d) Impairment of Financial Assets

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

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- contract assets (eg amount due from customers under contracts).

The Council uses the following approach to impairment, as applicable under AASB 9: Financial Instruments:

- the simplified approach.

Simplified approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables; and
- lease receivables.

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

Recognition of expected credit losses in financial statements

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

(e) Impairment of Non Financial Assets

Non-financial assets 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. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

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

Note 1 Material Accounting Policy Information (Cont.)

(f) Employee Benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

The Council's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least twelve months after the reporting date, in which case the obligations are presented as current liabilities. The Council based on past experience records employee's long service leave entitlements on commencement of their employment within the Council.

Retirement benefit obligations

Superannuation benefits

All employees of the Council receive accumulated contribution superannuation entitlements, for which the Council pays the fixed superannuation guarantee contribution to the employee's superannuation fund of choice. For the 2026 period this was 12% of the employee's ordinary average salary. All contributions in respect of employees' accumulated contribution entitlements are recognised as an expense when they become payable. The Council's obligation with respect to employees' accumulated contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the Council's statement of financial position.

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

Note 1 Material Accounting Policy Information (Cont.)

(h) Trade and Other receivables

Trade and other receivables include amounts due from clients for fees and goods and services provided, from donors and any outstanding grant receipts. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(d) for further discussions on the determination of impairment losses.

(i) Goods and Services Tax (GST)

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

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(j) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

(k) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the Council during the reporting period that remain unpaid at the end of the reporting period. Trade payables are recognised at their transaction price. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(l) Contract Liabilities

Contract liabilities represent the Council's obligation to transfer goods or services to a customer or complete required performance obligations and are recognised when a customer pays consideration, or when the Council recognises a receivable to reflect its unconditional right to consideration (whichever is earlier), before the Council has transferred the goods or services to the customer and or completed required performance obligations.

(m) Provisions

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

(n) Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

(o) Critical Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

(i) Valuation of buildings and leasehold structural improvements

The Council at 30 June 2024 undertook a valuation of its Buildings and Infrastructure. Valuations NT Pty Ltd were engaged to undertake this valuation of the Council's Buildings and Infrastructure. The valuation was inspected on 31 May 2024 with the valuation date being 30 June 2024. The valuation was performed by Ms Emma Jackson -AAPI, Mbus (Prop) Certified Practising Valuer. In assessing fair value the Valuer considered the Depreciated Replacement Cost approach as the accepted valuation method. Refer to Note 7.

Note 1 Material Accounting Policy Information (Cont.)

(o) Critical Accounting Judgements, Estimates and Assumptions (Cont.)

(ii) Useful lives of property, plant and equipment

As described in Note 1(b), the Council reviews the estimated useful lives of property, plant and equipment at the end of each reporting period, based on the expected utility of the assets.

The Council determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

(iii) Impairment- General

The Council assesses impairment at the end of each reporting period by evaluating conditions and events specific to the Council that may be indicative of impairment triggers.

Impairment of plant and equipment

The Council assesses impairment of plant and equipment at each reporting date by evaluating conditions specific to the Council and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs to sell or value-in-use calculations, which incorporate a number of key estimates and assumptions. There was no provision for impairment of plant and equipment at 30 June 2026 (2025: $Nil).

Impairment of accounts receivable

The provision for impairment of receivables assessment requires a degree of estimation and judgement. The level of provision is assessed by taking into account the recent sales experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtors' financial position. Provision for impairment of receivables at 30 June 2026 amounted to $21,970 (2025: $24,070).

(iv) Performance Obligations Under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature / type, cost /value, quantity and the period of transfer related to the goods or services promised.

(p) Fair Value of Assets and Liabilities

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

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair

(q) Economic Dependence and Going Concern

The financial statements have been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business.

The Council is dependent upon the ongoing receipt of grants from the Commonwealth and Northern Territory Government to ensure the continuance of its activities.

The Council is in negotiations for the renewal of its section 19 leases. The operations of the Council are managed from these properties. Tenure currently is on a month by month basis.

At this date of this report management has no reason to believe that Council will not continue to receive funding support from the Government, and that Council's Section 19 leases will not be renewed.

Note 1 Material Accounting Policy Information (Cont.)

(r) New and Amended Accounting Standards and Policies Adopted By The Council

The accounting policies adopted are consistent with those of the previous financial year except for the following amendments to accounting standards and other changes in accounting policy, which have been adopted for the first time this financial year:

AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements

The adoption of the amendment did not have a material impact on the financial statements.

AASB 2023-5 which amends AASB 121 : The Effects of Changes in Foreign Exchange Rates and AASB 1 : First Time Adoption of Australian Accounting Standards to improve the usefulness of information provided to users of financial statements. The amendments require entities to apply a consistent approach to determining whether a currency is exchangeable into another currency and the spot exchange rate to use when it is not exchangeable. The amendment did not have an impact on the Council's financial statements.

The Standard also amends AASB 121 to extend the exemption from complying with the disclosure requirements of AASB 121 for entities that apply AASB 1060: General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities to ensure Tier 2 entities are not required to comply with the new disclosure requirements in AASB 121 when preparing their Tier 2 financial statements.

New and Amended Accounting Standards Not Yet Adopted By The Council

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Council for the annual reporting period ended 30 June 2026. The Council's assessment of the impact of these new or amended Accounting Standards and Interpretations, most relevant to the Council, are set out below.

AASB 18 Presentation and Disclosure in Financial Statements

This standard is applicable to annual reporting periods beginning on or after 1 January 2027 and early adoption is permitted. The standard replaces IAS 1 'Presentation of Financial Statements', with many of the original disclosure requirements retained and there will be no impact on the recognition and measurement of items in the financial statements. But the standard will affect presentation and disclosure in the financial statements, including introducing five categories in the statement of profit or loss and other comprehensive income: operating, investing, financing, income taxes and discontinued operations. The standard introduces two mandatory sub-totals in the statement: 'Operating profit' and 'Profit before financing and income taxes'. There are also new disclosure requirements for 'management-defined performance measures', such as earnings before interest, taxes, depreciation and amortisation ('EBITDA') or 'adjusted profit'. The standard provides enhanced guidance on grouping of information (aggregation and disaggregation), including whether to present this information in the primary financial statements or in the notes. The Council will adopt this standard from 1 July 2027 and it is expected that there will be a significant change to the layout of the statement of profit or loss and other comprehensive income.

Note 2 Revenue and Other Income

		Note	2026	2025
2A	**Grant and Contributions providing for operating purposes**		$	$
	FAA Grants			
	FAA - Roads		68,865	64,800
	FAA - Funding - GP		45,156	44,361
			114,021	109,161
	Operating Grants			
	Local Govt. - Operational		114,705	176,000
	Dept Sport & Recreation		81,340	80,000
	NTG Grants- Other		465,915	185,855
	Indigenous Jobs		41,000	41,000
	NTG- Capital Grants Income		249,488	76,025
	NTG- Dept Infrastructure		53,673	93,741
	NIAA School Nutrition Programme		80,968	115,490
	DOH Indigenous Staff (Training)		21,315	21,315
	DOH - Aged Care CHSP		104,060	89,880
	DOH Indigenous Staff		111,223	107,275
	NIAA Culture Programme		-	64,890
	Non-GoverFunding		-	16,600
	Commonwealth Government Grants		308,442	33,068
			1,632,129	1,101,139
	Total Grant and Contributions providing for operating purposes		1,746,150	1,210,300
2B	**Trading Sales**			
	Store Sales- NET		1,074,786	1,037,912
	Store Purchases		(778,647)	(764,521)
	Total Trading Profit		296,139	273,391
2C	**Other operating revenue**			
	Client Services Contribution		29,549	64,966
	Govt Subsidy Home Care Pack		283,514	1,174,062
	SAH Government Subsidy Claim		702,294	-
	HCP Administration Fee		37,516	129,728
	HCP Care Management Fee		58,474	200,376
	HCP Service Fee		166,708	690,332
	Fuel & Oil		86,378	71,070
	Other Income		194,397	15,577
	Rates		126,090	117,941
	Waste Charges		109,457	104,603
	Meals on Wheels		-	65,433
	Residential Fees		38,934	39,447
	Other operational revenue		322,862	231,397
	Total Other Operating Revenue		2,156,173	2,904,932

		Note	2026	2025
Note 3	**Expenses**		$	$
3A	**Depreciation Expense**			
	Buildings		12,445	10,018
	Infrastructure		8,944	1,103
	Improvements		1,590	1,591
	Furniture and Fittings		4,522	12,856
	Plant and Equipment		118,452	107,107
	Total Depreciation Expense		145,953	132,675
3B	**Employee Cost**			
	Salaries and Wages		1,716,153	1,800,570
	Superannuation		244,374	186,489
	Other Staff Cost		45,082	12,372
	Total Employee Cost		2,005,609	1,999,431
3C	**Other operating expenses**			
	Audit fees- audit of financial statements		20,928	16,298
	Council Member Allowance		65,066	42,929
	Food Supplies		82,369	41,052
	HCP Purchases		25,039	97,653
	HCP Planned Expenditure		281,829	1,108,857
	HCP Expense - Other		7,119	103,502
	Tfer to Funds held in Trust		(26,267)	(34,532)
	Insurance		56,314	27,427
	Legal fees		-	1,107
	Other expenses		437,590	402,514
	Power/Electricity		43,811	29,649
	Rent		6,067	5,773
	Store Use		54,735	38,106
	Software Licences		37,528	29,468
	Vehicle/Equip - Parts		17,247	9,046
	Vehicle Equip - Fuel & Oil		56,051	36,539
	Vehicle/Equip - R&M		35,455	31,295
	Water		20,808	24,469
	Waste Management		29,512	21,459
	Royalty		47,219	-
	Return of Unexpended Grant		165,878	118,114
	Total Operating Expense		1,464,298	2,150,725

Note 4 Cash on Hand and at Bank

CURRENT	Note	2026 $	2025 $
Cash at Bank		1,578,750	1,406,790
Total Cash on Hand and at Bank	**13(a), 17**	1,578,750	1,406,790
Restricted cash and cash equivalents summary			
Purpose			
External restrictions			
Included in liabilities			
Contract liability	**9**	561,270	485,060
Included in revenue			
Total external restrictions		561,270	485,060
Internal restrictions			
Included in liabilities			
Trade and other payables - Current	**8**	587,929	509,157
Employee leave entitlements - Current	**10**	118,722	100,934
Total internal restrictions		706,651	610,091
Total unrestricted		310,829	311,619
Total Cash on hand and at bank		1,578,750	1,406,790

Note 5 Trade and Other Receivables

CURRENT			
Receivables :			
Accounts Receivable		177,810	161,572
Less : Provision for impairment of receivables		(21,970)	(24,070)
Total Unrestricted accounts receivable and other debtors		155,840	137,502
Other Receivables :			
GST receivable (net)		25,366	-
Total Other receivables		25,366	-
Total current trade and other receivables	**17**	181,206	137,502

The Council normal credit term is 30 days. No interest is charged for the first 30 days from the date of invoice. Thereafter, interest is charged at 17% per annum, which is calculated on a daily basis, on the outstanding balance.

Movement (recoveries) in provision for impairment of receivables		
Balance at beginning of the year	24,070	-
Increment/ (Reduction) in provision	(2,100)	24,070
Balance at the end of the year	21,970	24,070

Note 6 Inventory

CURRENT		
Store Inventory at cost	126,419	117,044
Total Inventory	126,419	117,044

All inventories are expected to be sold within 12 months

Note 7 Property, Plant and Equipment	Note	2026 $	2025 $
Buildings :			
At valuation 2024		280,000	280,000
At cost		60,140	-
		340,140	280,000
Less Accumulated depreciation		(22,463)	(10,018)
	18	317,677	269,982
Infrastructure Works :			
At cost		290,058	54,381
Less Accumulated depreciation		(10,047)	(1,103)
		280,011	53,278
Plant and Equipment :			
At cost		1,892,385	1,540,130
Less Accumulated depreciation		(1,403,058)	(1,284,606)
		489,327	255,524
Furniture and Fittings:			
At cost		395,929	395,929
Less Accumulated depreciation		(370,670)	(366,148)
		25,259	29,781
Improvements- Store			
At Cost		34,871	34,871
Less Accumulated depreciation		(12,006)	(10,416)
		22,865	24,455
Office Equip at cost			
At Cost		13,891	13,891
Less Accumulated depreciation		(13,891)	(13,891)
		-	-
Total Property, Plant and Equipment		1,135,139	633,020

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

	Buildings $	Infrastructure $	Plant and Office Equipment $	Furniture and Fittings $	Improvements Store $	Total $
Carrying amount at 1 July 2025	269,962	53,278	255,524	29,781	24,455	633,020
Additions at cost	60,140	235,677	352,255	-	-	648,072
Revaluation increment (decrement)	-	-	-	-	-	-
Disposals/ adjustments	-	-	-	-	-	-
Depreciation expense	(12,445)	(8,944)	(118,452)	(4,522)	(1,590)	(145,953)
Carrying amount at 30 June 2026	317,677	280,011	489,327	25,259	22,865	1,135,139

(I) Valuations Structure and Site Improvement, Plant and Equipment and Motor Vehicles
The Council at 30 June 2024 undertook a valuation of its Buildings and Infrastructure. Valuations NT Pty Ltd were engaged to undertake this valuation of the Council's Buildings and Infrastructure. The valuation was inspected on 31 May 2024 with the valuation date being 30 June 2024. The valuation was performed by Ms Emma Jackson -AAPI, Mbus (Prop) Certified Practising Valuer.

In determining fair value the Valuer considered that the assets associated with the Belyuen Community Government Council not to have an open market value due to the land they have been constructed on being inalienable Aboriginal Freehold land and as such, unable to be transacted with. The Valuer therefore considered the Depreciated Replacement Cost (DCR) approach is an accepted valuation method when determining Fair Value for financial reporting and complying with AASB 116 Property, Plant and Equipment and AASB 13 Fair Value Measurement. Accordingly the Valuer applied this approach in valuing the Council's assets. Depreciated Replacement Cost being "The current cost of replacing an asset with its modern equivalent asset less deductions for physical deterioration and all relevant forms of obsolescence and optimisation".

The Valuer in submitting their valuation provided four different valuation scenarios:
(I) Fair Value of the building assets assuming a 40 Year Section 19 Land Use Agreement over the Subject Lots: $2,800,000

(II) Fair Value of the building assets assuming a 5 Year Section 19 Land Use Agreement over the Subject Lots: $560,000

(III) Fair Value of the building assets on an "As Is Basis" assuming an Ongoing Periodic Tenure, was assessed as: $280,000

Given that the Section 19 Land Use Agreements are currently operating an Ongoing Periodic Tenure, Council has elected to adopt the valuation of $280,000 for the buildings and infrastructure assets held at 30 June 2024.

Council assets were valued on the basis that the Council intends to retain the assets for a continuous use for Council's purposes. The current use of these assets is presumed to be their highest and best use.

			2026 $	2025 $
Note 8	**Trade and Other Payables**			
	CURRENT			
	Trade creditors		311,758	201,382
	Sundry Creditors and Accrued expenses		81,294	77,719
	Payroll and Super liabilities		73,218	34,859
	GST Payable		-	7,178
	Funds held in Trust-Aged Pension		121,659	187,531
	Income Management Funds in Trust		-	488
			587,929	509,157
	NON CURRENT			
	Make Good Provision		300,000	300,000
	Total Trade and Other Payables		887,929	809,157
	(a) Financial liabilities at amortised cost are classified as trade and other payables.			
	Trade and other payables:			
	—	Total Current	587,929	509,157
	—	Total Non Current	-	-
	Total trade and other payables		587,929	509,157
	Financial liabilities as trade and other payables	**17**	587,929	509,157
Note 9	**Other Contract Liabilities**			
	CURRENT			
	Contract Liabilities - grant funded programmes		561,270	485,080
	Total Other Contract Liabilities		561,270	485,080
	Total Contract and Unspent liabilities comprising the following grant funding amounts:			
	Airstrip Upgrade - Round 8		-	103,917
	Waste and Regional Management - Round 1 and 2_ G30_WaRM Grant.		58,161	188,012
	Local Government Immediate Priority Grant		38,011	86,058
	Healthy Lifestyle Grant		-	14,500
	LRCIP Phase 4		-	14,186
	R54 - Store Upgrade		-	68,407
	DoH - SaH Funding		-	10,000
	Support at Home- Thin Market Capitalisation		140,654	-
	Belyuen Community Infrastructure Refurbishment		208,279	-
	Ground Maintenance Program		69,665	-
	Regional and Remote Burial Areas Grant		46,500	-
	Total Other Contract Liabilities		561,270	485,080
	(b) Contract liabilities - movement in amounts :			
	Balance at the beginning of the year		485,080	500,342
	Additions: Grants for which performance obligations will only be satisfied in subsequent years		561,270	485,080
	Expended : Grants acquitted or utilised during the year		(485,080)	(500,342)
	Closing balance		561,270	485,080

Note 10 Employee Provisions	2026 $	2025 $
CURRENT		
Provision for annual leave	118,722	100,934
	118,722	100,934
NON-CURRENT		
Provision for long service leave	27,807	56,001
	27,807	56,001
Total provisions for employee benefits	146,529	156,935

Analysis of total provisions:	**Total $**
Opening balance at 1 July 2025	156,935
Net change in the provision during the year	(10,406)
Balance at 30 June 2026	146,529

Provision For Employee Benefits
Employee provisions represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amount accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Council does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Council does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(f).

Note 11 Accumulated Reserves	Note	2026 $	2025 $
Balance at beginning of reporting year		137,007	66,904
Transfers to and from retained earnings		(51,982)	70,103
Balance at end of the reporting year		**85,025**	**137,007**

The Accumulated reserve is maintained to repair and replace roads and motor vehicles as the need arises.

Note 12 Related Party Transactions

Any persons having authority and responsibility for planning, directing and controlling the activities of the Council, directly or indirectly, including any Board Member (whether executive or otherwise) of the Council, is considered to be Key Management Personnel (KMP).

(I) Names of the persons holding the position of KMP at the Council at any time during the year are:

Leikeisha Woodie (Mayor) - Appointed August 2025
Rex Singh (Deputy Mayor) - Appointed August 2025
Linda Yarrowin - Appointed August 2025
Daphne Yarrowin - Appointed August 2025
Angelina Lewis - Appointed August 2025

(II) Remuneration of KMP

	2026	2025
Short- term employment benefits	159,382	131,108
Superannuation	19,126	14,969
Councillor Allowances	65,066	42,929
Total Key Management Remuneration	**243,574**	**189,026**

(III) CEO Remuneration	Dave Ferguson Current	Total
Base Salary	159,382	159,382
Superannuation	19,126	19,126
Total	178,508	178,508

(IV) Loans to Responsible Persons

No loans have been made, guaranteed or secured by the Council to KMP during the reporting year.

(V) Other Transactions

Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel or individual or collectively with their close family members.

Transactions between related parties are on commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

There were no other related party transactions in 2026 (2025: $Nil).

	Note	2026 $	2025 $
Note 13 Cash Flow Information			
(a) Reconciliation of cash and cash equivalents to Statement of Cash Flows :			
Cash on hand and at bank	4	1,578,750	1,406,790
Total cash as stated in the Statement of cash flows		1,578,750	1,406,790
(b) Reconciliation of Cash Flow from Operating Activities with Current Year Surplus			
Surplus for the current year		582,602	105,792
Non-cash flows:			
Depreciation and amortisation expense		145,953	132,675
Changes in assets and liabilities:			
(Increase)/decrease in Trade and Other Receivables		(43,704)	(15,719)
(Increase)/decrease in Other assets		-	57,665
(Increase)/decrease in Inventory		(9,375)	(36,294)
Increase/(decrease) in Trade and Other payables		78,772	136,544
Increase/(decrease) in Other Contract liabilities		76,190	(15,262)
Increase/(decrease) in Employee Provisions		(10,406)	(39,443)
Net cash provided by operating activities		820,032	325,958

Note 14 Lease and Capital Expenditure Commitments Outstanding:

(a) Operating Lease Commitments

The non-cancellable operating leasing commitments in 2026 were for the short term lease of a Rental shared office space with a monthly rental of $547 (2025: $547).

(b) Capital Expenditure Commitments

The Council has no capital expenditure commitments as at 30 June 2026 (2025:$Nil).

Note 15 Contingent Liabilities and Contingent Assets

1. In February 2023, the Belyuen Community Government Council (BCGC) received correspondence from the Northern Land Council (NLC) addressed to the Minister of Local Government and Council CEO regarding BCGC occupied lots in Belyuen. BCGC invited the NLC to meet and negotiate S19 leases for BCGC occupied lots. Expressions of interest and a written proposal was sent to the NLC in April 2023. The proposed rental amount is approximately $25,000 per year. Confirmation of our application was received in July 2023. However, the outcome of this proposal has still not been determined as at 30 June 2026. In a meeting with the new Chair of the NLC in May 2025 it was recognised by the NLC that no further action had been initiated in regard to this matter from their office. A new proposal is currently in draft to be negotiated with the NLC at a date to be determined by them. The NLC have asked BCGC to hold off until after their AGM and elections as no decisions will be made prior to the election in November 2026.

Note 16 Events After the Reporting Period

The Councillors are not aware of any significant events since the end of the reporting period that have significantly affected, or may significantly affect the Council's operations, the results of those operations, or the Council's state of affairs in future financial years (2026 :Nil)

Note 17 Financial Risk Management

The Council's financial instruments consist mainly of deposits with banks accounts, receivables and payables.

The totals for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

	Note	2026 $	2025 $
Financial assets			
Cash on hand	4	1,578,750	1,406,790
Trade and other receivables	5	181,206	137,502
Total financial assets		1,759,956	1,544,292
Financial liabilities			
Financial liabilities at amortised cost:			
Trade and other payables	8	587,929	509,157
Total financial liabilities		587,929	509,157

Financial Risk Management Policies
Management is responsible for mentoring and managing the Council's compliance with its risk management strategy. The committee's overall risk management strategy is to assist the Council in meeting its financial targets whilst minimising potential adverse effects on financial performance. These include credit risk policies and future cash flow requirements.

Specific Financial Risk Exposures and Management
The main risks the Council is exposed to through its financial instruments are credit risk, liquidity risk and market risk relating to interest rate risk. There has been no substantive change in the types of risk the Council is exposed to, how these risks arise, management's objectives, policies and procedures for managing or measuring risks from the previous period.

Note 17 Financial Risk Management (Cont.)

a. Credit Risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss for the Council.

Credit risk exposures

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period is equivalent to the carrying amount and classification of those financial assets (net of any provisions) as presented in the statement of financial position.

Legislative restrictions on Council's investment powers effectively limit investments to financial instruments issued or guaranteed by Australian Governments, banks and authorised deposit taking institutions. Rates and other receivables are monitored on an ongoing basis with the result that the Council's exposure to bad debts is not significant.

The Council has no significant concentrations of credit risk exposure to any single counterparty or group of counterparties. Details with respect to credit risk of accounts receivable and other debtors are provided in Note 5.

b. Liquidity risk

Liquidity risk arises from the possibility that the Council might encounter difficulty in settling its debts or otherwise meeting its obligations in relation to financial liabilities. The Council manages this risk through the following mechanisms:

- preparing forward-looking cash flow analysis in relation to its operational, investing and financing activities.
- maintaining short term investments to cater for unexpected volatility in cash flows.
- monitoring the ageing of receivables and payables.
- maintaining a reputable credit profile.
- managing credit risk related to financial assets.
- only investing surplus cash with major financial institutions.

c. Market risk

Interest rate risk

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The Council is also exposed to earnings volatility on floating rate instruments.

The financial instruments that expose the Council to interest rate risk are limited to cash and cash equivalents.

The Council also manages interest rate risk by ensuring that, whenever possible, payables are paid within any pre-agreed credit

(ii) Sensitivity analysis

The following table illustrates sensitivities to the Council's exposures to changes in interest. The table indicates the impact on how profit reported at the end of the reporting period would have been affected by changes in the relevant risk variable that management considers to be reasonably possible.

These sensitivities assume that the movement in a particular variable is independent of other variables.

	2026 $	2025 $
Surplus $		
(+/- 1% in interest rates)	14,928	13,075

No sensitivity analysis has been performed on foreign exchange risk as the entity has no material exposures.

Refer to Note 18 for detailed disclosures regarding the fair value measurements of the Council financial assets.

Note 18 Fair Value Measurements

Fair value estimation

The Council measures and recognises the following assets and liabilities at fair value on a recurring basis after initial recognition:

- financial assets at fair value through profit or loss;
- financial assets at fair value through other comprehensive income; and
- freehold land and buildings.

The Council does not subsequently measure any liabilities at fair value on a recurring basis, or any assets or liabilities on a non-recurring basis. The fair values of financial assets and financial liabilities are presented in the following table and can be compared to their carrying values as presented in the statement of financial position.

	Note	2026 Carrying Amount $	2026 Fair Value $	2025 Carrying Amount $	2025 Fair Value $
Financial assets					
Cash on hand and at bank	4,17	1,578,750	1,578,750	1,406,790	1,406,790
Trade and other receivables	5,17	181,206	181,206	137,502	137,502
Total financial assets		1,759,956	1,759,956	1,544,292	1,544,292
Financial liabilities					
Trade and other payables	8,17	587,929	587,929	509,157	509,157
Total financial liabilities		587,929	587,929	509,157	509,157

(i) Cash on hand, accounts receivable and other debtors, and accounts payable and other payables are short-term instruments in nature whose carrying value is equivalent to fair value. Trade and other payables exclude amounts provided for annual leave, which is outside the scope of AASB 9.

A fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

(a) in the principal market for the asset or liability; or

(b) in the absence of a principal market, in the most advantageous market for the asset or liability."

	Note	2026 Carrying Amount $	2026 Fair Value $	2025 Carrying Amount $	2025 Fair Value $
Non-Financial assets					
Buildings	7	317,677	317,677	269,982	269,982
Total non- financial assets		317,677	317,677	269,982	269,982

For land and buildings and improvements, the fair values are based on either their fair value and or cost, less where applicable any accumulated depreciation and impairment provision.

The Council at 30 June 2024 undertook a valuation of its Buildings and Infrastructure. Valuations NT Pty Ltd were engaged to undertake this valuation of the Council's Buildings and Infrastructure. Refer to Note 7 for details of the valuation.

The Councillors have assessed the carrying values of buildings, structures and site improvements for indicators of impairment as at 30 June 2026. Based on this assessment, the Councillors consider the carrying values of these assets to be appropriate, having regard to the assets' location, current use and replacement cost.

Note 19 Auditor's Fees

	2026 $	2025 $
Audit of the Financial Report	20,928	16,298

Note 20 Council Details

Belyuen Community Government Council is a local government body.

The Principal place of business is:

Belyuen Community Government Council
Cox Peninsula NT
Post: CMB 18 Darwin NT 0801

BELYUEN COMMUNITY GOVERNMENT COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 21(a) COMPONENTS OF FUNCTIONS OF THE COMMUNITY GOVERNMENT COUNCIL

Revenues, expenses and assets have been directly attributed to the following functions/activities. Details of those functions/activities are provided.

	General Public Service		Housing and Community Amenities		Recreation, Culture and Religion		Social Protection	
	Actual 2026 $	Actual 2025 $	Actual 2026 $	Actual 2025 $	Actual 2026 $	Actual 2025 $	Actual 2026 $	Actual 2025 $
Operating Revenues								
Interest	-	-	-	-	-	-	-	-
Other operating revenue	233,119	197,112	541,234	305,150		16,600	1,363,539	2,549,296
Grants - NT	159,861	220,361	109,865	64,800	83,340	95,000	-	-
Grants - NT /CWTH - Specific	256,540	181,089	531,743	64,358	-	2,464	165,155	2,302
Grants - C'wealth	-	-	-	-	-	64,890	236,598	128,590
Total Revenue	**649,520**	**598,562**	**1,182,842**	**434,308**	**83,340**	**178,954**	**1,765,292**	**2,680,188**
Operating Expenses								
Employee Costs	404,209	402,146	255,881	232,794	36,188	34,521	945,976	923,614
Depreciation	139,840	119,818	-	-	-	-	-	-
Other Operating Expenses	272,110	276,519	201,541	69,764	39,051	29,307	1,295,461	1,267,773
Total Expenses	**816,159**	**798,483**	**457,422**	**302,558**	**75,239**	**63,828**	**2,241,437**	**2,191,387**
Operating Surplus (Deficit)	**(166,639)**	**(199,921)**	**725,420**	**131,750**	**8,101**	**115,126**	**(476,145)**	**488,801**

BELYUEN COMMUNITY GOVERNMENT COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 21(a) COMPONENTS OF FUNCTIONS OF THE COMMUNITY GOVERNMENT COUNCIL

Revenues, expenses and assets have been directly attributed to the following functions/activities. Details of those functions/activities are provided.

	Economic Benefit		TOTAL	
	Actual 2026 $	Actual 2025 $	Actual 2026 $	Actual 2025 $
Operating Revenues				
Interest	-	-	-	-
Other operating revenue	1,206,931	1,159,721	3,344,823	4,227,879
Grants - NT	-	-	353,066	380,161
Grants - NT / CWTH Specific	68,407	-	1,021,845	250,213
Grants - C'wealth	80,968	145,225	317,566	338,705
Total Revenue	**1,356,306**	**1,304,946**	**5,037,300**	**5,196,958**
Operating Expenses				
Employee Costs	318,269	354,765	1,960,523	1,947,840
Depreciation	6,112	12,855	145,952	132,673
Other Operating Expenses	540,060	1,367,290	2,348,223	3,010,653
Total Expenses	**864,441**	**1,734,910**	**4,454,698**	**5,091,166**
Operating Surplus (Deficit)	**491,865**	**(429,964)**	**582,602**	**105,792**

BELYUEN COMMUNITY GOVERNMENT COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 21(b) COMPONENTS OF FUNCTIONS OF THE COMMUNITY GOVERNMENT COUNCIL

The activities relating to the Council functions are as follows:

GENERAL PUBLIC SERVICES

General public services including administrative, legislative and executive affairs, financial and fiscal affairs, external affairs, governance and general services.

HOUSING & COMMUNITY AMENITIES

Water supply, street lighting and other community amenities.

RECREATION, CULTURE & RELIGION

Community centres, libraries, facilities and venues, recreation parks and ovals.

SOCIAL PROTECTION

Childcare services, community aged care programs, youth camps, sports events and family safe programs.

ECONOMIC BENEFIT

General economic, agricultural and forestry, fuel and energy, other labour and employment affairs, transport, other industries and tourism.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BELYUEN COMMUNITY GOVERNMENT COUNCIL

Opinion

We have audited the financial report of Belyuen Community Government Council (the "Council"), which comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the Chief Executive Officer's Certificate.

In our opinion, the accompanying financial report of Belyuen Community Government Council, is in accordance with the *Northern Territory Local Government Act 2019* including:

(i) giving a true and fair view of the Council's financial position as at 30 June 2026 and of its financial performance and its cashflows for the year then ended; and
(ii) complying with Australian Accounting Standards and the *Northern Territory Local Government (General) Regulations 2021.*

Basis for opinion

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

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

Other information

The Councillors and Chief Executive Officer are responsible for the other information. The other information comprises the information in Belyuen Community Government Council's annual report for the year ended 30 June 2026 but does not include the financial report and the auditor's report thereon.

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

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

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

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BELYUEN COMMUNITY GOVERNMENT COUNCIL (CONT.)

Responsibilities of the Councillors and Chief Executive Officer for the Financial Report

The Councillors and Chief Executive Officer of Belyuen Comminuty Government Council are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Northern Territory Local Government Act 2019 and for such internal control as the Councillors and Chief Executive Officer determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

The Councillors and Chief Executive Officer are responsible for overseeing the Council 's financial reporting process.

Auditor's responsibility for the audit of the financial report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BELYUEN COMMUNITY GOVERNMENT COUNCIL (CONT.)

Auditor's responsibility for the audit of the financial report (Cont.)

- Conclude on the appropriateness of the Councillors and Chief Executive Officer use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast signi0icant doubt on the Council's ability to continue as a) going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a) going concern.

- Evaluate the overall presentation, structure, and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Nexia Edwards Marshall NT
Chartered Accountants

Noel Clifford
Partner

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Darwin, Northern Territory

Dated: 12 November 2026

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