



Annual Report
&
Audited Financial Statements
2022 - 23

●
“SERVICE FOR A TIWI FUTURE”

2022-23 Tiwi Islands Regional Council Annual Report and Audited Financial Statements
Approved and endorsed by the Tiwi Islands Regional Council
ABN 61 507 431 031
Document ID: 244866
ISBN: 978-0-6452327-0-7

Contents

Message from the Mayor	5
Message from CEO	6
Contact us.....	7
Our vision, mission and values	8
Values and Guiding Principles	8
Council boundaries	9
Our Councillors	10
Councillor Portfolios	11
Corporate structure	12
Our Goals	13
Objectives	13
Finance Report	16
Governance Report.....	17
Councillor professional development and training	20
Audit and Risk Committee.....	21
Councillor Attendance Register.....	22
Service Delivery Summary 2022/23	28
Assessment of 2022/23 service delivery	29
Chief Executive Officer Service Delivery Plans	30
Finance Service Delivery Plans.....	34
Human Services Service Delivery Plans	35
Infrastructure Service Delivery Plans	37
Community Engagement Service Delivery Plans	54
Records Management.....	59
Summary of Council Finances	60
Audited Financial Statements	63

Acronyms

CEO	Chief Executive Officer
HR	Human Resources
IT	Information Technology
ICT	Information and Communications Technology
JSA	Job Safety Analysis
LGANT	Local Government Association of the Northern Territory
MOU	Memorandum of Understanding
SLA	Service Level Agreement
TIRC	Tiwi Islands Regional Council
WHS	Workplace Health and Safety
ARMC	Audit and Risk Management Committee

Message from the Mayor



Greetings to the residents and stakeholders of the Tiwi Islands Regional Council.

I am honoured to present the Tiwi Islands Regional Council Annual Report for the year 2022-2023. This year has been marked by significant progress, continued commitment to our communities, and a vision for a brighter future.

Ensuring our Council's financial stability remains a paramount concern, and I am delighted to announce that we have steadfastly maintained a strong financial footing. Our responsible financial stewardship not only guarantees the long-term viability of our operations but also

safeguards the delivery of top-notch services to our residents, without any concessions in quality.

In our commitment to transparent governance, we have persistently conducted monthly meetings throughout the year. I would also like to pause and recognize the exemplary leadership of those who came before me, notably Mayor Pirrawayingi, whose significant contributions have been instrumental in shaping the success of our Council.

Under the guidance of our CEO, Gina McPharlin, we have swiftly embraced a fresh regional plan, capitalizing on our strengths and proactively tackling crucial challenges, all within the initial two months of her leadership. Gina's dynamic leadership has infused the council with renewed energy and a clear sense of direction, invigorating our collective efforts towards progress and innovation.

Our commitment to nurturing a robust Tiwi workforce endures, with a persistent focus on providing continuous support, development, and growth opportunities for our team members. By empowering our Tiwi Workforce, we contribute to the enhancement of our communities through the provision of vital Council services.

Collaboration with various government levels remains integral to our endeavours to create substantial enhancements for our communities. Our partnership with the Department of Local Government has generated noteworthy outcomes, reaffirming our unwavering dedication to advancing our shared objectives.

In conclusion, I eagerly anticipate another year of wholehearted service to our communities, with a steadfast emphasis on fostering growth, resilience, and unwavering commitment fulfilment. Together, we will persist in our mission to cultivate the Tiwi Islands into a lively and prosperous region accessible to all.

Thank you for your trust and support.

Leslie Tungatulum

Mayor

Message from CEO



I am proud to share my reflections on my first six months as your CEO and present the Tiwi Island Regional Council's (TIRC) 2022-2023 Annual Report to you. It's an honour to serve in this role, and I value the Council's trust in me.

It is pleasing to report our financial health is robust. With healthy cash balances over \$6 million in community net worth and a \$1 million operating surplus (excluding depreciation), our Council is in a sound financial position. While we celebrate this stability, we're mindful of potential challenges tied to the uncertainties of government funding and the impact on our future budget planning.

To ensure financial sustainability, we're actively diversifying revenue sources by renting Council assets and pursuing internal projects. Additionally, we've secured significant grant funding, resulting in a 10% year-on-year increase in grant income and other contributions—funds that will be used to contribute to upgrading essential infrastructure and assets.

Along with the priority to renew Council assets, we are also passionate about enhancing community service programs, such as Night Patrol, Youth Diversion and Sports and Recreation. We have bolstered our organisational structure to achieve this, creating more jobs and increasing staff retention. These initiatives will improve our residents' quality of life and positively impact the lives of young people.

We also continue to progress significant projects, including completing the Wurrumiyanga Swimming Pool and the Wurrumiyanga Sports & Recreation Hall and improving Waste Management Facilities across Bathurst and Melville Islands.

I want to thank the TIRC staff for their commitment and hard work. I acknowledge that our dedicated team are the backbone of the Council and essential to consistently delivering services that meet community expectations.

I also thank former Mayor Pirrawayingi and Acting Mayor Leslie Tungatum for their support and advice. Their leadership, knowledge and cultural guidance have been instrumental in aligning our operations with the aspirations of the Tiwi people.

The National Indigenous Australians Agency (NIAA), Northern Territory Government (especially the Department of Chief Minister and Cabinet), Tiwi Land Council and other Tiwi Island-based organisations and service providers have provided me and the Council with unwavering support. I thank you and look forward to strengthen these relationships and building collaborative relationships that improve outcomes for all.

In closing, I appreciate the generosity the Tiwi community have shown me and my family. I eagerly anticipate our continued journey towards a brighter future for the Tiwi Islands.

Gina McPharlin

Chief Executive Officer

2022-23 Tiwi Islands Regional Council Annual Report and Audited Financial Statements

Contact us

The Tiwi Islands Regional Council operates offices in the communities of Wurrumiyanga, Pirlangimpi, and Milikapiti.

GENERAL	
Email:	reception@tiwislands.nt.gov.au
Website:	www.tiwislands.org.au
Postal Address:	PMB 267, Winnellie NT 0822
Wurrumiyanga Office (Bathurst Island) Lot 834 Puti Drive	08 8970 9500
Pirlangimpi Office (Melville Island): Lot 317	08 8970 9600
Milikapiti (Melville Island): Lot 351	08 8939 4333
Darwin	08 8919 0403

Please include your relevant contact details (full name and postal or email address) when requesting a response from the Council or its representatives.

Copies of relevant Council documents are available on our website, www.tiwislands.org.au

This information includes but is not restricted to:

- Council plans (current and historical)
- Annual Reports and Audited Financial Statements (current and historical)
- Budget, including Schedule of Fees and Charges (current and historical)
- Minutes of Ordinary Meetings of Council
- Council policies

Our vision, mission and values

Our Vision

“Service for a Tiwi future”

“Najingawula Tiwi ngarra amangijirri nginingawula murrakapuni”

Our Mission

Represent the Tiwi community by:

- Being an advocate to other levels of government
- Facilitating activity in partnership with others
- Deliver services that meet the Tiwi community’s needs
- Provide leadership to the Tiwi community
- Comply with all obligations prescribed by legislation.

Values and Guiding Principles

We accept responsibility for delivering effective services with the authority of the Regional Council for the Tiwi Islands.

RESPECT

We respect ourselves, each other, our staff, Tiwi Culture, our clients and stakeholders so that we can deliver the strongest services possible for the Tiwi Islands.

ETHICS

We demonstrate honesty and integrity in the delivery of services on behalf of the Tiwi Islands Regional Council.

COMMITMENT

We are committed to delivering services and achieving outcomes on behalf of the Tiwi Islands Regional Council for people living on the Tiwi Islands.

LOYALTY

We are loyal in supporting our clients, our staff and stakeholders; trusting in those around us to achieve strong outcomes for the people living on the Tiwi Islands.

TRANSPARENCY

We believe in and practice transparency in all our decisions and in our dealings with the community and all other stakeholders on the Tiwi Islands.

ACCOUNTABILITY

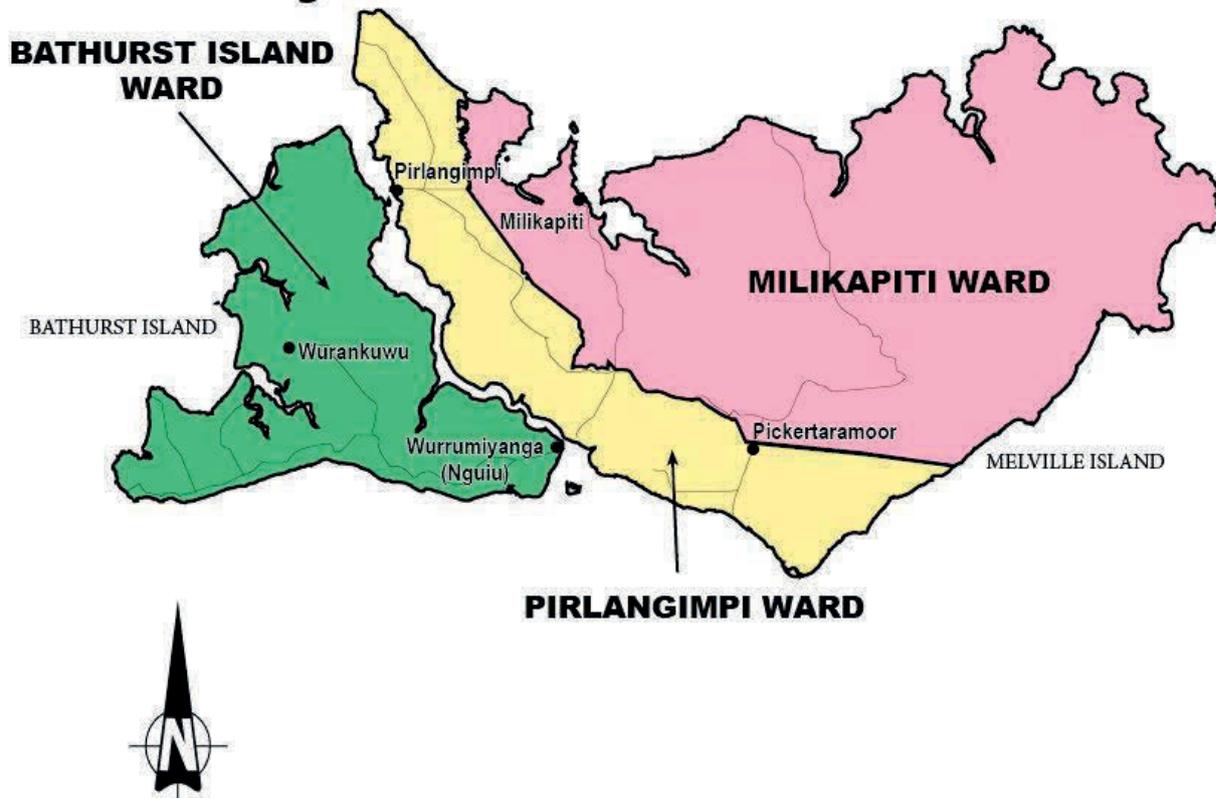
We strive to be fully accountable for all our actions and decisions.

INCLUSION

We try to include all the community and all the stakeholders in the decisions we make which effect the community.

Council boundaries

Tiwi Islands Regional Council



Our Councillors

Bathurst Island Ward



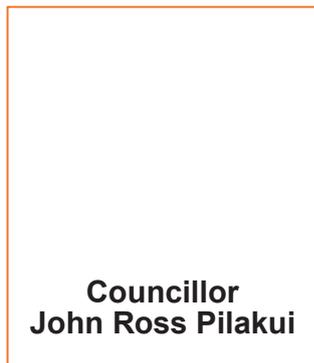
**Mayor
Leslie Tungatulum**



**Councillor
Jennifer Clancy**



**Councillor
Francis X Kurrupuwu**



**Councillor
John Ross Pilakui**



**Councillor
Stanley Tipiloura**



**Councillor
Luke Tipuamantimirri**

Milikapiti Ward



**Dept. Mayor
Lynette De Santis**

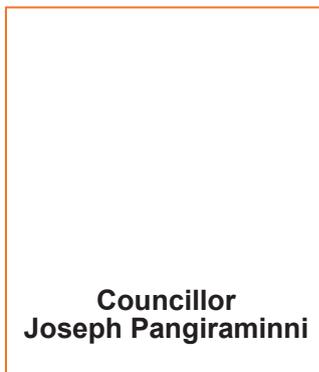


**Councillor
Jeffrey S Ullungura**



**Councillor
Pius Tipungwuti**

Pirlangimpi Ward



**Councillor
Joseph Pangiraminni**



**Councillor
Deanne Rioli**

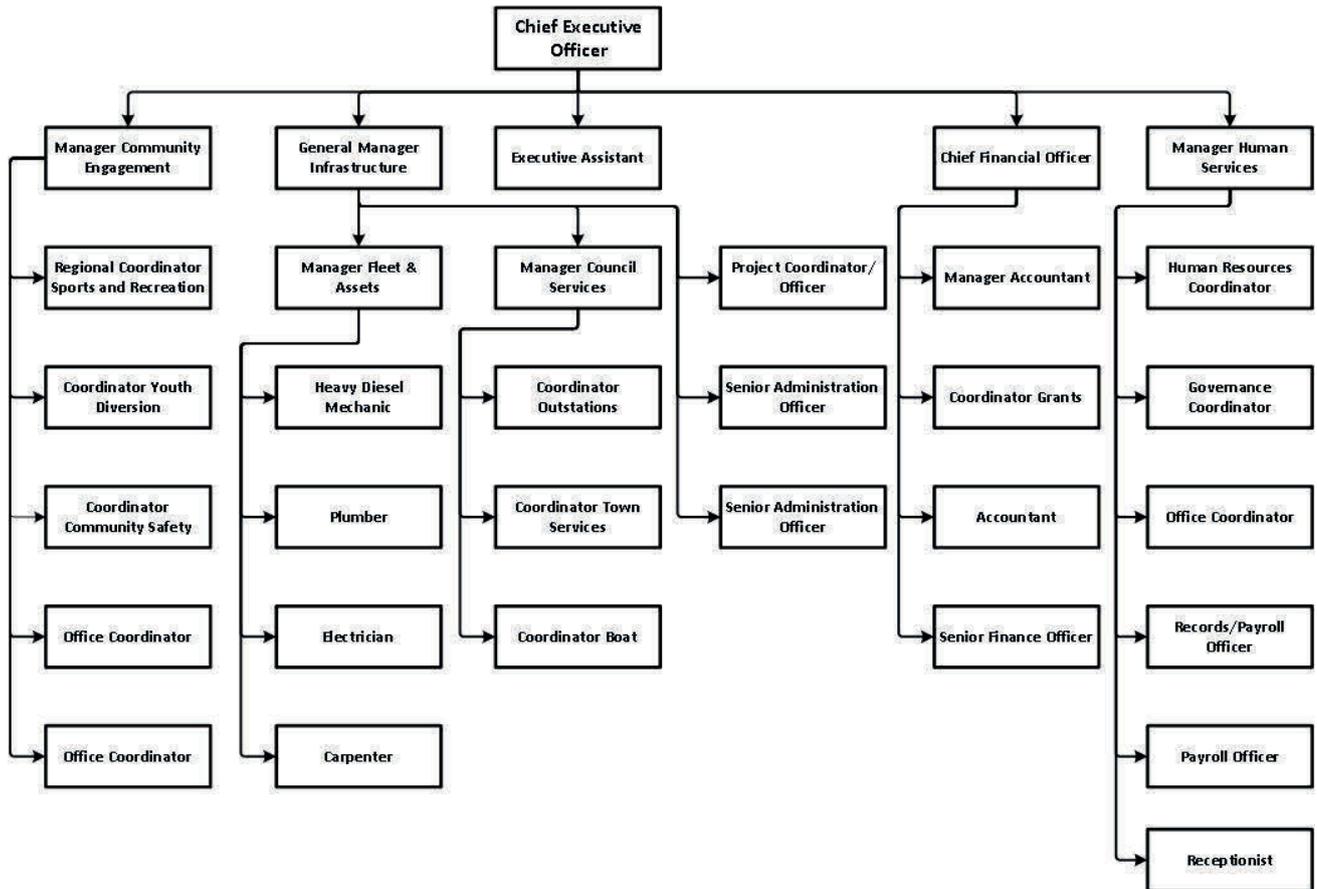


**Councillor
Therese Bourke**

Councillor Portfolios

DIRECTORATE	Wurrumiyanga	Pirlangimpi	Milikapiti
Infrastructure & Asset Services			
Fleet & Trade	Jennifer Clancy	Pirrawayingi	Pius Tipungwuti
Civil Works	Jennifer Clancy	Pirrawayingi	Pius Tipungwuti
Town Services / Outstations	Stanley Tipiloura	Joseph Pangaraminni	Lynette De Santis
Homelands	Lesley Tungatulum	Joseph Pangaraminni	Lynette De Santis
DIRECTORATE	Wurrumiyanga	Pirlangimpi	Milikapiti
Community Development & Services			
Sport & Rec and Libraries	Peter Kantilla	Joseph Pangaraminni	Jeffrey Ullungura
Youth & Community	Luke Tipuamantimirri	Joseph Pangaraminni	Jeffrey Ullungura
Community Safety	Jenifer Clancy	Joseph Pangaraminni	Lynette De Santis
DIRECTORATE	Wurrumiyanga	Pirlangimpi	Milikapiti
Corporate & Finance Services			
ICT & Systems	Leslie Tungatulum	Therese (Wokay) Bourke	Lynette De Santis
Finance	Leslie Tungatulum	Therese (Wokay) Bourke	Lynette De Santis
Governance & Compliance	Leslie Tungatulum	Therese (Wokay) Bourke	Lynette De Santis
Human Resources	Leslie Tungatulum	Therese (Wokay) Bourke	Lynette De Santis

Corporate structure



Our Goals

In creating our strategic plan, our Councillors and staff met to determine the overarching goals that drive our service delivery and informs Council plans, actions and behaviours. Our organisational goals are to:

- Provide effective Council services to the Tiwi Communities and other stakeholders.
- Develop and retain employees and emphasise the recruitment of local people.
- Management of finances, assets and infrastructure will be responsible, accountable and transparent.
- Manage resources in an environmentally sustainable manner, respecting country and culture.
- Improve Council operations.
- Communicate in an open, honest and culturally appropriate way.
- Achieve best practice in compliance and governance.
- Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands.

Objectives

Goal 1	Provide effective Council services to the Tiwi Communities and other stakeholders
Objective 1.1	Maintain roads, infrastructure, assets and inter-island ferry
Objective 1.2	Provide regular waste collection and responsible tip management
Objective 1.3	Maintain community infrastructure such as sporting ovals and swimming pools
Objective 1.4	Maintain and clean public spaces
Objective 1.5	Provide essential community services and infrastructure. Services include; libraries, post offices, administration offices, childcare, sports and recreation, youth diversion, Centrelink, community safety, funerals and cemeteries
Objective 1.6	Ensure service delivery meets community expectations
Objective 1.7	Contribute to a safer community environment
Objective 1.8	Promote healthy communities and healthy living

Goal 2	Develop and retain employees and emphasise the recruitment of local people
Objective 2.1	Develop and implement work health safety and our risk management capacity
Objective 2.2	Encourage best practice management of staff
Objective 2.3	Pay all staff according to appropriate Local Government Industry awards and conditions
Objective 2.4	Provide a safe and respectful workplace for all employees
Objective 2.5	Promote professional development through training and mentoring opportunities for employees
Objective 2.6	Meet standard recruitment practices in a timely manner
Goal 3	Manage finances, assets and infrastructure in a responsible, accountable and transparent manner

Objective 3.1	Manage and improve Council infrastructure
Objective 3.2	Develop an asset management plan to protect the value and integrity of Council assets
Objective 3.3	Ensure responsible management of all Council finances
Objective 3.4	Regular reporting to Council, Local Authorities and Northern Territory Government
Objective 3.5	Meet regulatory requirements to respond to audits in a timely manner

Goal 4	Manage resources in an environmentally sustainable manner, respecting country and culture
Objective 4.1	Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding sacred sites
Objective 4.2	Implement best practice waste disposal and management
Objective 4.3	Promote best practice disposal of e-waste and recycling

Goal 5	Improve Council operations
Objective 5.1	Ongoing review of all Council policies and procedures
Objective 5.2	Decentralise Council operations across our three communities
Objective 5.3	Ongoing review of the Council corporate structure
Objective 5.4	Manage our budgets to work more efficiently and reduce overheads
Objective 5.5	Seek regular feedback from the community on TIRC services

Goal 6	Communicate in an open, honest and culturally appropriate way
Objective 6.1	Contribute regularly to community noticeboards and social media
Objective 6.2	Regularly update the Council website
Objective 6.3	Engage with community elders and skin groups including two-way conversations at Local Authority meetings
Objective 6.4	Provide clear information in ways that all members of the community can understand
Objective 6.5	Conduct and participate in regular stakeholder meetings

Goal 7	Achieve best practice in compliance and governance
Objective 7.1	Ensure compliance with the <i>Local Government Act 2019</i> and Regulations
Objective 7.2	Ensure compliance with the <i>Northern Territory Information Act</i>
Objective 7.3	Liaise with the Department of Chief Minister and Cabinet
Objective 7.4	Ensure compliance with electronic document records management
Objective 7.5	Ensure business units comply with relevant internal and/or external procedures, policies and guidelines

Goal 8	Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands
Objective 8.1	Participate in the Tiwi Partners economic cooperation
Objective 8.2	Support local businesses and service providers where possible
Objective 8.3	Assist in major events which draw tourists to the Islands
Objective 8.4	Participate with other Tiwi based enterprises in major infrastructure developments

Finance Report

Finance is responsible for the smooth operation of Council through direction, control and administration of the financial activities of the Tiwi Islands Regional Council. Our team provides the Council and senior management accurate financial assessments to inform better strategic planning, budgeting and day-to-day decision making.

The finance section functions can be divided into two main areas;

- 1) Financial accounting (all transactional processing including accounts payable, accounts receivable, property and rating) and managing the external audit.
- 2) Management accounting, grants and contracts which includes the provision of monthly financial reports to managers, along with ad hoc and special purpose financial reports required under our grant funding agreements.

Council has concluded the 2022-23 financial year on a strong note, recording a substantial surplus. The Council's financial position has demonstrated consistent improvement over the past few years, primarily attributable to robust fiscal management, the generation of increasing revenues, and the prudent minimization of costs. The finance team has consistently met all external deadlines concerning grant funding and local government compliance. Some of the notable achievements of the finance team include

- **Timely Grant Funding Acquittals:** The finance team consistently meets external deadlines for grant funding acquittals. This includes the successful completion of the half-year ended December 2022 grant funding acquittals and ensures that all unaudited and audited grant funding acquittals are submitted on time.
- **Timely Budget Preparation** Finance oversees the preparation and submission of the 2022-2023 Budget and Regional Plan, including the Rates Declaration, by the due date. This punctuality in budget preparation not only ensures compliance with Local government act
- **On-Time Annual Report and Audited Financial Statements:** One of our major accomplishments this year is delivering the annual report along with the 2022-23 Audited Financial Statements to the Department before the deadline.

Finance will continue to work closely with the Council, the Senior Executive, and the Northern Territory and Commonwealth governments to foster greater financial sustainability for the Council in the future. Our commitment to financial sustainability is further strengthened by our engagement in several small yet expanding commercial arrangements, generating additional untied revenue that the Council can allocate at its discretion

Governance Report

Governance encompasses the system by which an organisation is controlled and operates, and the mechanisms by which it, and its people, are held to account. Ethics, risk management, compliance and administration are all elements of governance.

The *Local Government Act 2019* provides the legislative basis for the establishment of the Tiwi Islands Regional Council (TIRC). The TIRC structure, strategic direction and performance are underpinned by governance. Governance is a major factor in overall organisational health and sustainability because it:

- Increases accountability
- Increases transparency
- Ensures disclosure
- Requires ethical and responsible actions
- Recognises and manages risk
- Safeguards integrity in reporting.

These factors are necessary for the integrity and credibility of council. Good governance builds confidence and trust. It also assures reliability and sustainability of Council's overall services. Governance also extends to each community supporting Local Authority Members and ensuring ongoing compliance with Northern Territory legislative and regional council policies and procedures.

Elected Members of Council

Section 35 of the *Local Government Act 2019* states that the role of Elected Members is to:

- Represent the interests of all residents and ratepayers of the council area
- Provide leadership and guidance
- Facilitate communication between the members of the council's constituency and the council
- Participate in the deliberations of the council and its community activities
- Ensure, as far as practicable, that the council acts honestly, efficiently and appropriately in carrying out its statutory responsibilities.

The Mayor and Elected Members are democratically elected by the community to represent their interests. Elected members perform their role by:

- Taking part in council meetings, policy development, the setting of strategic directions, decision-making and community engagement
- Overseeing the implementation of the council's strategic objectives and its performance generally
- Approving operating budgets and major capital expenditure
- Ensuring that the council has in place an appropriate risk management framework and setting the risk appetite within which the elected members expect management to operate
- Continually monitoring the effectiveness of the council's governance practices

- Overseeing the integrity of the council's accounting and corporate reporting systems, including external audit.

The Mayor has additional roles, including chairing Council meetings, representing the Council as the principal spokesperson, and carrying out the civic and ceremonial functions of Council.

Council is made up of 12 Elected Members, one of whom is the Mayor, and all are elected by eligible voters. Elections are generally held every four years. The general election was held in August 2021.

Tiwi Islands Regional Council is divided into 3 wards:

Bathurst Island,
Pirlangimpi and
Milikapiti (refer to pages 9 and 10).

Local Authorities

Local Authorities are a forum where community issues, concerns, ideas and projects can be raised and communicated to the Council. They play an important role as a two-way feedback mechanism between the Council and the community. Members represent the four skin groups of the Tiwi Islands and provide a link to cultural authority in our local decision making.

Our three largest communities, Wurrumiyanga, Pirlangimpi and Milikapiti are represented by local authorities. Each group meets quarterly to discuss community priorities for Council consideration.

The current membership of Tiwi Local Authorities is:

Wurrumiyanga

Member	Councillor/Ordinary Member	Representative Group
Leslie Tungatulum	Councillor	Bathurst Ward Councillor
Jennifer Clancy	Councillor	Bathurst Ward Councillor
Luke Tipuamantumirri	Councillor	Bathurst Ward Councillor
Francis Xavier Kurrupuwu	Councillor	Bathurst Ward Councillor
Stanley Tipiloura	Councillor	Bathurst Ward Councillor
Richard Tungatulum	Chairperson	Miyartuwi (Pandanus)
Bradley Tipiloura	Ordinary Member	Lorrula (Rock)
Marie Francis Tipiloura	Ordinary Member	Warntarringuwi (Sun)
John Ross Pilakui	Ordinary Member	Miyartuwi (Pandanus)
Ronald Joseph Tipungwuti	Ordinary Member	Lorrula (Rock)
Bonaventure Timaepatua	Ordinary Member	Takaringuwi (Mullet)
Annunciata Pupangamirri	Ordinary Member	Takaringuwi (Mullet)
Miriam Agatha Tipungwuti	Ordinary Member	Wurankuwu
Veronica Johan	Ordinary Member	Non-Skin
Savio Itmaepatua	Ordinary Member	Warntarringuwi (Sun)

Pirlangimpi

Member	Councillor/Ordinary Member	Representative Group
Joseph Gideon Pangiraminni	Councillor	Pirlangimpi Ward Councillor
Therese Bourke	Councillor	Pirlangimpi Ward Councillor
Andrew Warrior	Chairperson	Non-Skin
Andrew Orsto	Ordinary Member	Warntarringuwi (Sun)
Carol Maria Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)
Rebekah Yunupingu	Ordinary Member	Lorrula (Rock)
Thecla Puruntatameri	Ordinary Member	Takaringuwi (Mullet)
Noel Galarla	Ordinary Member	Takaringuwi (Mullet)
Margaret Tipunggwuti	Ordinary Member	

Milikapiti

Member	Councillor/Ordinary Member	Representative Group
Lynette De Santis	Councillor	Milikapiti Ward Councillor
Jeffrey Ullungura	Councillor	Milikapiti Ward Councillor
Pius Tipungwuti	Councillor	Milikapiti Ward Councillor
Edwina Moreen	Ordinary Member	Warntarringuwi (Sun)
Trevor Wilson	Ordinary Member	Warntarringuwi (Sun)
Thomas Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)
Patrick Freddy Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)
Roy Farmer	Ordinary Member	Lorrula (Rock)
Loretta Cook	Ordinary Member	Lorrula (Rock)
Malcolm Wilson	Chairperson	Takaringuwi (Mullet)
Christine Joran	Ordinary Member	Takaringuwi (Mullet)
Jed Leach	Ordinary Member	Non-Skin

Local Authority Project Funding

The provision of funding is to assist in building stronger Tiwi Islands' communities as well as support priority projects as recommended by local authorities.

Below is a list of key priority projects in each local authority:

Wurrumiyanga

Cultural History Project via Wurrumiyanga Museum
Animal Management Awareness Campaign
Basketball Court
Funeral/Healing shelter
Playground Equipment
BBQ, shelter & Table at front beach
Shade at cemetery
Revegetation of native plants and trees
BMX track
Solar Lighting at the Pontoon

Milikapiti

Refurbishment of the recreation hall
Vet visits
Lights at Milikapiti Airport
Children's Crossing Bridge
Tree removal project

Pirlangimpi

Rubbish Truck
Trailer Truck
Vet visits
Public toilets
Community Christmas event
Swimming pool lights

Councillor professional development and training

Due to the impacts of COVID-19 Elected Members of Council were limited to attending courses and conferences in 2022 - 23.

Audit and Risk Committee

The Tiwi Islands Regional Council Audit and Risk Committee was established in March 2016 to ensure that effective internal control and risk management frameworks exist across Council operations and to facilitate best practice corporate governance.

Scope

The scope of the Audit and Risk Management Committee includes, but is not limited to:

- Oversight of compliance with statutory responsibilities and Council policies
- Assessment of internal financial accounting and management controls
- Review of risk management strategies and initiatives
- Adequacy of audit scope and coverage
- Monitoring the effectiveness and efficiency of external audit
- Management response and timeliness of action taken to correct audit findings.

The Audit and Risk Management Committee has five members, consisting of three Councillors and two independent external members.

Member	Title
Aswin Kumar	Independent Chairperson
David Blair	External Member
Leslie Tungatulum	Representing Bathurst Island Ward
Therese (Wokay) Bourke	Representing Pirlangimpi Ward
Lynette De Santis	Representing Milikapiti Ward

Meetings

Meeting dates, terms of reference, works plans and the responsibilities of Audit and Risk Committee members can be downloaded from the Tiwi Islands Regional Council Website www.tiwiislands.org.au

Councillor Attendance Register

TIWI ISLAND REGIONAL COUNCIL ORDINARY COUNCIL MEETINGS - 2022/2023 OFFICIAL ATTENDANCE REGISTER

Councillor	Ward	2022					2023				
		Jul 28 2022 ORD W	Sept 29 2022 ORD M	Oct 27 2022 ORD W	Dec 06 2022 ORD P	Dec 14 2022 ORD M	Feb 22 2023 ORD M	Mar 22 2023 ORD P	Apr 20 2023 ORD W	May 26 2023 ORD M	Jun 28 2023 ORD P
1. Leslie Tungatulum	Bathurst Island	Y	Y	Y	Y	Y	Y	Y	Y	Y	A
2. Jennifer Clancy	Bathurst Island	A	Y	A	Y	Y	Y	A	A	A	Y
3. Francis X Kurrupuwu	Bathurst Island	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Peter Kantilla	Bathurst Island	Y	Y	X	X	X	X	X	Y	Y	Y
5. Stanley Tipiloura	Bathurst Island	Y	A	X	X	Y	Y	X	Y	Y	Y
6. Luke Tipuamantimirri	Bathurst Island	A	Y	Y	Y	A	Y	Y	Y	Y	Y
7. Lynette De Santis	Milikapiti	Y	Y	A	Y	Y	Y	Y	Y	A	A
8. Jeffrey S Ullungura	Milikapiti	A	Y	X	Y	Y	Y	Y	Y	Y	Y
9. Pius Tipungwuti	Milikapiti	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
10. Joseph Pangiraminni	Pirlangimpi	Y	A	Y	Y	Y	Y	Y	Y	Y	Y
11. Mayor Pirrawayingi	Pirlangimpi	Y	Y	A	Y	Y	Y	A	Y	Y	Y
12. Therese Bourke	Pirlangimpi	Y	Y	Y	A	Y	Y	Y	Y	Y	A

LEGEND	
Attendance	Location
Y = Present at Meeting	W = Wurrumiyanga Boardroom
A = Apology Accepted	M = Milikapiti Boardroom
X = Apology not Accepted	P = Pirlangimpi Boardroom
Nil - Member not a Councillor	

**TIWI ISLANDS REGIONAL COUNCIL
LOCAL AUTHORITY MEETINGS - 2022/2023
OFFICIAL ATTENDANCE REGISTER**

Councillor	Ward	2022						2023				
		July 27 2022	Aug 30 2022	Sept 28 2022	Oct 26 2022	Dec 05 2022	Dec 13 2022	Feb 21 2023	Mar 21 2023	Apr 19 2023	May 23 2023	June 27 2023
		LA -W	LA-P	LA-M	LA-W	LA-P	LA-M	LA-M	LA-P	LA-W	LA-M	LA-P
Mayor Pirrawayngi	Bathurst Is	X	Y		X	Y				X		
Leslie Tungutalum	Bathurst Is	X			X					X		
Francis Kurrupuwu	Bathurst Is	X			X					X		
Jennifer Clancy	Bathurst Is	X			X					X		
Luke Tipuamantumirri	Bathurst Is	X			X					X		
Stanley Tipiloura	Bathurst Is	X			X					X		
Therese Bourke	Pirlangimpi Ward		Y			Y			Y			A
Joseph Pangiraminni	Pirlangimpi Ward		A			A			Y			A
Peter Kantilla	Pirlangimpi Ward		X			X			X			
Pius Tipungwuti	Milikapiti Ward			Y			Y			Y		
Lynette De Santis	Milikapiti Ward			Y			Y			Y		
Jeffrey Ullungura Simons	Milikapiti Ward			Y			A					

LEGEND

Meeting Type

ORD = Ordinary Meeting
 SP = Special Meeting
 LA = Local Authority Meeting
 SLP = Special Local Authority Meeting

Attendance

Y = Present at Meeting
 A = Apology Accepted
 X = Apology not Accepted
 C = Meeting Cancelled

Location

W = Wurrumiyanga (Nguiu)
 P = Pirlangimpi
 D = Darwin

NT LG Act - Councillor will be automatically disqualified from Council if absent (without apology) from two consecutive ordinary meetings.

**TIWI ISLAND REGIONAL COUNCIL
WURRUMIYANGA LOCAL AUTHORITY MEETINGS - 2022/2023
OFFICAL ATTENDANCE REGISTER**

Member Name	Councillor/Ordinary Member	Representative Group	Date Appointed by Council	Jul 27 2022	Oct 26 2022	Apr 19 2023
Leslie Tungatulum	Bathurst Ward Councillor	Council Rep	Automatic Member	X	X	X
Jennifer Clancy	Bathurst Ward Councillor	Council Rep	Automatic Member	X	X	X
Luke Tipuamantumirri	Bathurst Ward Councillor	Council Rep	Automatic Member	X	X	X
Peter Kantilla	Bathurst Ward Councillor	Council Rep	Automatic Member	X	X	X
Francis Xavier Kurrupuwu	Bathurst Ward Councillor	Council Rep	Automatic Member	X	X	X
Stanley Tipiloura	Bathurst Ward Councillor	Council Rep	Automatic Member	X	X	X
Richard Tungatulum (Chairperson)	Ordinary Member	Miyartuwi (Pandanus)	11-Mar-14	Y	Y	Y
Bradley Tipiloura	Ordinary Member	Lorrula (Rock)	22-May-19	Y	X	A
Marie Frances Tipiloura	Ordinary Member	Warntarringuwi (Sun)	11-Mar-14	Y	Y	Y
John Ross Pilakui	Ordinary Member	Miyartuwi (Pandanus)	11-Mar-14	A	X	A
Ronald Joseph Tipungwuti	Ordinary Member	Lorrula (Rock)	30-Jul-14	Y	Y	Y
Bonaventure Timaepatua	Ordinary Member	Takaringuwi (Mullet)	11-Mar-14	Y	X	A
Annunciata Pupangamirri	Ordinary Member	Takaringuwi (Mullet)	29-Apr-19	Y	X	A
Miriam Tipungwuti	Ordinary Member	Wurankuwu	11-Mar-14	Y	Y	Y
Veronica Johan	Ordinary Member	Non-Skin	22-Sep-20	Y	Y	Y
Savio Timaepatua	Ordinary Member	Warntarringuwi (Sun)	16-Feb-22	Y	Y	Y

LEGEND

Meeting Type

LA = Local Authority Meeting (Ordinary)
SP = Local Authority Meeting (Speical)

Attendance

Y = Present at Meeting
A = Apology Accepted
X = Apology not Accepted
C = Meeting Cancelled

Location

P = Pirlangimpi
D = Darwin

Note 1: Councillors attendance at Local Authority Meetings is only Mandatory for their own ward.

Note 2: Ordinary Meetings are held every three months, with 2 additional (Special Meetings) held between February to June each year for input into TIRC Strategic Planning/Budgets.

**TIWI ISLANDS REGIONAL COUNCIL
PIRLANGIMPI LOCAL AUTHORITY MEETINGS - 2022/2023
OFFICAL ATTENDANCE REGISTER**

Member Name	Councillor/Ordinary Member	Representative Group	Date Appointed by Council	2022		2023	
				Aug 30 2022	Dec 05 2022	Mar 21 2023	Jun 27 2023
Pirrawayingi	Pirlangimpi Ward Councillor	Council Rep	Automatic Member	Y	Y	A	A
Joseph Gideon Pangiraminni	Pirlangimpi Ward Councillor	Council Rep	Automatic Member	A	A	A	A
Therese Bourke	Pirlangimpi Ward Councillor	Council Rep	Automatic Member	Y	Y	A	A
Andrew Warrior (Chairperson)	Ordinary Member	Non-Skin	28-Feb-18	Y	Y	A	A
Andrew Orsto	Ordinary Member	Wartarringuwi (Sun)	26-Feb-19	Y	Y	N	Y
Carol Maria Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)	11-Mar-14	Y	Y	Y	A
Margaret Tipunggwuti	Ordinary Member	Wartarringuwi (Sun)	14-Feb-22	Y	Y	Y	Y
Rebekah Yunupingu	Ordinary Member	Lorrula (Rock)	24-Mar-21	A	A	Y	Y
Thecla Puruntatmeri	Ordinary Member	Takaringuwi (Mullet)	24-May-18	Y	Y	N	Y
Noel Galarla	Ordinary Member	Takaringuwi (Mullet)	24-Nov-20	Y	Y	Y	Y

LEGEND

Meeting Type

LA = Local Authority Meeting (Ordinary)
SP = Local Authority Meeting (Speical)

Attendance

Y = Present at Meeting
A = Apology Accepted
X = Apology not Accepted
C = Meeting Cancelled

Location

P = Pirlangimpi
D = Darwin

Note 1: Councillors attendance at Local Authority Meetings is only Mandatory
Note 2: Ordinary Meetings are held every three months, with 2 additional (Special Meetings) held between

**TIWI ISLANDS REGIONAL COUNCIL
MILIKAPITI LOCAL AUTHORITY MEETINGS - 2022/2023
OFFICAL ATTENDANCE REGISTER**

Member Name	Councillor/Ordinary Member	Representative Group	Date Appointed by Council	2022		2023	
				Sep 28 2022	Dec 13 2022	Feb 21 2023	May 23 2023
Lynette De Santis	Milikapiti Ward Councillor	Council Rep	Automatic Member	Y	Y	Y	Y
Jeffrey Ullungura Simons	Milikapiti Ward Councillor	Council Rep	Automatic Member	X	X	Y	A
Pius Tipungwuti	Milikapiti Ward Councillor	Council Rep	Automatic Member	Y	Y	Y	A
Trevor Wilson	Ordinary Member	Warntarringuwi (Sun)	16-Dec-15	Y	Y	Y	Y
Malcom Wilson (Chairperson)	Ordinary Member	Takaringuwi (Mullet)	24-Jun-15	Y	Y	A	Y
Christine Joran	Ordinary Member	Takaringuwi (Mullet)	11-Mar-14	Y	Y	Y	Y
Loretta Cook	Ordinary Member	Lorrula (Rock)	11-Mar-14	Y	A	X	Y
Edwina Moreen	Ordinary Member	Warntarringuwi (Sun)	9-Jun-20	Y	Y	Y	Y
Jed Leach	Ordinary Member	Non-Skin	27-Sep-18	A	Y	Y	Y
Patrick Freddy Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)	11-Mar-14	Y	Y	A	Y
Thomas Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)	11-Mar-14	Y	Y	Y	A
Roy Farmer	Ordinary Member	Lorrula (Rock)	11-Mar-14	A	Y	A	A

LEGEND

Meeting Type

LA = Local Authority Meeting (Ordinary)
SP = Local Authority Meeting (Speical)

Attendance

Y = Present at Meeting
A = Apology Accepted
X = Apology not Accepted
C = Meeting Cancelled

Location

M = Milikapiti
D = Darwin

Note 1: Councillors

Note 2: Ordinary

**TIWI ISLANDS REGIONAL COUNCIL
SPECIAL COUNCIL MEETINGS - 2022/2023
OFFICIAL ATTENDANCE REGISTER**

Councillor	Ward	2022		2023
		Sept 08 2022 W	Nov 09 2022	Feb 10 2023
Mayor Pirrawayingi	Bathurst Is	Y	Y	Y
Leslie Tungutalum	Bathurst Is	Y	Y	Y
Francis Kurrupuwu	Bathurst Is	Y	Y	Y
Jennifer Clancy	Bathurst Is	Y	Y	Y
Luke Tipuamantumirri	Bathurst Is	Y	Y	Y
Therese Bourke	Pirlangimpi Ward	Y	Y	Y
Joseph Pangiraminni	Pirlangimpi Ward	Y	Y	Y
Pius Tipungwuti	Milikapiti Ward	Y	Y	Y
Lynette De Santis	Milikapiti Ward	Y	Y	Y
Jeffrey Ullungura	Milikapiti Ward	Y	X	Y
Peter Kantilla	Pirlangimpi Ward	Y	Y	Y
Stanley Tipiloura	Bathurst Is	Y	Y	Y

LEGEND	
Meeting Type ORD = Ordinary Meeting SP = Special Meeting LA = Local Authority Meeting SLP = Special Local Authority Meeting	Location W = Wurrumiyanga (Nguuu) P = Pirlangimpi D = Darwin
Attendance Y = Present at Meeting A = Apology Accepted X = Apology not Accepted C = Meeting Cancelled	NT LG Act - Councillor will be automatically disqualified from Council if absent (without apology) from two consecutive ordinary

Service Delivery Summary 2022/23

This section provides an overview of key Council services and location of operations.

Services	Council actions
Parks and Gardens ensuring all council-controlled parks, reserves and open spaces are maintained	TIRC appointed a senior Tiwi employee in each community to oversee the day-to-day maintenance of parks and gardens. Their primary role is to maintain these service areas.
Maintenance and upgrade of council-controlled buildings, facilities and fixed assets	TIRC is currently in the process of upgrading the Wurrumiyanga swimming pool facility and the Wurrumiyanga Recreational hall. Maintenance of the three community airstrips is a continual process with upgrades of the Wurrumiyanga terminal being planned for the future.
Cemeteries	Town services provide monthly care and maintenance of all cemeteries managed by TIRC. TIRC has a team of four Tiwi employees who maintain the cemeteries throughout the year.
Lighting for public safety including street lighting	Council continues to repair street lights as needed. Monthly street light audits are also conducted at night.
Traffic Management	Signs and public traffic crossings are constantly maintained. Potholes and road edges are assessed regularly and repaired as required.
Waste Management	TIRC is seeking funding to construct a new waste management transfer station and set up a recycling centre at Wurrumiyanga. To address waste management at a much broader level a Waste Management Working Group has been set up, with a number of meetings already held. TIRC is working with a consultant to provide a site plan and waste management strategy to design and build a suitable transfer station at Wurrumiyanga.
Weed control and fire hazard reduction in and around community areas	TIRC working with the Tiwi Rangers on weed control i.e. Gamba Grass and Rubber Vine in and around communities and homelands.
Animal Management	Throughout the year all Local Authorities have funded the delivery of a regular vet service in Wurrumiyanga, Milikapiti and Pirlangimpi.
Homelands	Continued minor maintenance carried out with funding to employ two Tiwi employees supported by a Homelands Coordinator. Major projects completed include Takapamilyi Solar farm and renovations to houses at Paru.

Assessment of 2022/23 service delivery

As part of the annual planning process all directorates of TIRC identified their key service commitments for the new financial year. During the preparation of our Annual Report we assessed our performance against these objectives and outlined the successes and challenges that were faced throughout the year.

Included in this section are assessments of our performance in the directorates of:

- Chief Executive Officer
- Infrastructure
- Community Engagement
- Finance

Chief Executive Officer Service Delivery Plans

Directorate:	Chief Executive Officer
Program:	Governance and Compliance
Sub-Program:	Governance and Compliance
Goals:	Goal 5: Improve Council operations Goal 7: Achieve best practice in compliance and governance
Objectives:	Objective 5.1: Ongoing review of all Council policies and procedures Objective 7.1: Ensure compliance with the Local Government Act 2019 and Regulations Objective 7.3: Liaise with the Department of Local Government Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines
Activities:	Effective Leadership in Governance and Compliance activities to support the strategic direction of the Tiwi Islands Regional Council
Service Levels:	A) Provide governance and secretariat support for all Council meetings B) Provide governance and secretariat support for all Local Authority meetings C) Provide management advice, guidance, and support for Council staff and Elected Members in compliance with the <i>Local Government Act 2019</i> , Regulations, Ministerial Guidelines and General Instructions.
Assessment of performance:	A) Achieved B) Achieved C) Achieved
Program highlights:	The CEO's key focus is to utilise the strength and effectiveness to lead in governance and maintain strong compliance activities in the areas of records management and service deliverables across Council. Attendance and meeting registers for all Council and local authorities are available in the governance section and on the website.

Directorate:	Chief Executive Officer
Program:	Local Authorities
Sub-Program:	Local Authority Regional Council Local Authority Wurrumiyanga Local Authority Pirlangimpi Local Authority Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 5 Improve Council operations Goal 6: Communicate in an open, honest and culturally appropriate way Goal 7: Achieve best practice in compliance and governance
Objectives:	Objective 1.6: Ensure service delivery meets community expectations Objective 5.5: Seek regular feedback from the community on TIRC services Objective 6.3: Engage with community elders and skin groups Objective 7.1: Ensure compliance with the <i>Local Government Act 2019</i> and regulations Objective 7.3: Liaise with the Department of Local Government
Activities:	Establish and maintain Local Authorities in each community
Service Levels:	A) Provide Governance and secretariat support for each Local Authority B) Co-ordinate up to four meetings per year of each Local Authority
Assessment of performance:	A) Achieved B) Achieved
Program highlights:	Effective communication in the community across programs and the development of long-term Tiwi employees at Wurrumiyanga. Open communication/dialogue with all levels of management and across program areas to ensure services are meeting community expectations. Attendance and meeting registers for all Local Authorities are available in the governance section.

Directorate:	Chief Executive Officer
Program:	Council & Elected Members
Sub-Program:	Council and Elected Members Regional Council Council and Elected Members Wurrumiyanga Council and Elected Members Pirlangimpi Council and Elected Members Milikapiti
Goals:	Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations Goal 6: Communicate in an open, honest and culturally appropriate way Goal 7: Achieve best practice in compliance and governance Goal 8: Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands
Objectives:	Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government Objective 5.5: Seek regular feedback from the community on TIRC services Objective 6.2: Regularly update the council website Objective 6.5: Conduct and participate in regular stakeholder meetings Objective 8.1: Participate in the Tiwi Partners economic cooperation Objective 8.3: Assist in major events which draw tourists to the Islands Objective 8.4: Participate with other Tiwi based enterprises in major infrastructure developments
Activities:	Regional Council and Elected Member Activities
Service Levels:	A) Support the activities of the Mayor, Deputy Mayor and Ward Councillors B) Engagement with key stakeholders C) Engagement with Australian Government and Northern Territory Government Agencies.
Assessment of performance:	A) Achieved B) Achieved C) Achieved
Program highlights:	Regular communication with the Mayor and Elected Members as a best practice across respective portfolios.

Directorate:	Chief Executive Officer
Program:	Local Authority Funding
Sub-Program:	Local Authority Project Funding Wurrumiyanga Local Authority Project Funding Pirlangimpi Local Authority Project Funding Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 6: Communicate in an open, honest and culturally appropriate way Goal 7: Achieve best practice in compliance and governance Goal 8: Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands
Objectives:	Objective 1.6: Ensure service delivery meets community expectations Objective 3.1: Manage and improve council infrastructure Objective 3.3: Ensure responsible management of all council finances Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government Objective 6.3: Engage with community elders and skin groups including two-way conversations at Local Authority meetings Objective 6.5: Conduct and participate in regular stakeholder meetings. Objective 7.1: Ensure compliance with the <i>Local Government Act 2019</i> and Regulations Objective 8.2: Support local businesses and service providers where possible Objective 8.3: Assist in major events which draw tourists to the Islands
Activities:	Continued development of Local Authorities and their respective community through the provision of annual project funding to undertake priority community projects.
Service Levels:	A) Individual local community projects to be developed for each community as per NT Government local government funding guidelines B) Annual allocation per the NT Grants Commission methodology
Assessment of performance:	A) Achieved B) Achieved
Program highlights:	Having the ability to undertake site visits to meet with staff at a local level. This opportunity offers a chance to also meet with community members and businesses. Local Authority funding and projects were reviewed in consultation with the NT Government. Completed local authority projects are highlighted in the governance section of this report.

Finance Service Delivery Plans

Directorate:	Finance
Program:	Financial Management
Sub-Program:	Financial Management Service
Goals:	Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations Goal 7: Achieve best practice in compliance and governance
Objectives:	Objective 3.3: Ensure responsible management of all council finances Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government Objective 3.5: Meet regulatory requirements to respond to audits in a timely manner Objective 5.4: Manage our budgets to work more efficiently and reduce overheads Objective 7.1: Ensure compliance with the <i>Local Government Act</i> and its regulations Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines
Activities:	Running of the Finance activities for the Council including accounting, rates, grant acquittals, accounts payable and accounts receivable. 5.8 FTE's.
Service Levels:	A) Timely completion of monthly financial reports for presentation to the Council members B) Completion of annual financial statements and returns in accordance with accounting standards and Local Government regulations C) Co-ordination of the annual financial audit D) Collection of accounts receivable within trading terms and payment of accounts payable within trading terms
Assessment of performance:	A) Achieved B) Achieved C) Achieved D) Achieved
Program highlights:	Achievement of all grant funding reporting and other compliance deadlines.

Human Services Service Delivery Plans

Directorate:	CEO
Program:	Work Health Safety
Sub-Program:	Work Health Safety
Goals:	Goal 5: Improve Council operations Goal 7: Achieve best practice in compliance and governance
Objectives:	Objective 5.1: Ongoing review of all Council policies and procedures Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines
Activities:	Established Work health safety to all service users
Service Levels:	A) Implementation of the comprehensive WHS system B) Implementation of the Risk Management Policy, Risk Management Framework and ongoing development of the Risk Register
Assessment of performance:	A) Fully achieved B) Fully achieved
Program highlights:	Under the guidance of a new Audit and Risk Management Committee Chair, we have a renewed focus on our risk management practices and procedures. Under the consultation of registered WHS consultant the TIRC has developed a new WHS system.

Directorate:	CEO
Program:	Human Resources
Sub-Program:	Human Resources and Payroll
Goals:	Goal 2: Develop and retain employees and emphasise the recruitment of local people Goal 7: Achieve best practice in compliance and governance
Objectives:	Objective 2.1 Develop and implement work health safety and our risk management capacity Objective 2.2 Encourage best practice management of staff Objective 2.3 Pay all staff according to appropriate LGIA awards 2020 and conditions Objective 2.4 Provide a safe and respectful workplace for all employees Objective 2.5 Promote professional development through training and mentoring opportunities for employees Objective 2.6 Meet standard recruitment practices in a timely manner Objective 7.1 Ensure compliance with the <i>Local Government Act 2019</i> and it's regulations Objective 7.4 Ensure compliance with electronic document records management Objective 7.5 Ensure business units comply with relevant internal and/or external procedures, policies and guidelines
Activities:	Human Resources support including award & conditions of employment, recruitment, training, payroll, attendance & records management for services delivered.
Service Levels:	A) Point in time update of the organisation structure as changes occur during the year B) Monthly report on new staff, terminations, and recruitment status for vacancies, and demographics by gender, age and Tiwi Staff 100% of timesheets submitted by deadline are processed.
Assessment of performance:	A) Achieved B) Achieved
Program highlights:	Significant work has been completed in our HR / Payroll records and HR / payroll document management area, along with a high level of organisational change following the recruitment of a number of new staff and roles this year. The ATSI head employment numbers are at an all-time high. Currently, 87% of ATSI employees, including the CEO, are of Tiwi descent.

Infrastructure Service Delivery Plans

Directorate:	Infrastructure & Assets
Program:	Fleet Services
Sub-Program:	Fleet Administration – Regional Fleet Administration – Wurrumiyanga
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council Operations
Objectives:	Objective 1.1: Maintain roads, infrastructure, assets and inter-island ferry Objective 3.1: Manage and improve Council infrastructure Objective 3.2: Develop an Asset Management Plan to protect the value and integrity of Council assets Objective 5.4: Manage our budgets to work more effectively and reduce overheads
Activities:	Registration of all plant and vehicles Purchase and disposal of plant and vehicles Service and Maintain plant and vehicles
Service Levels:	A) Registrations are renewed on time B) Plant and vehicles that are purchased are fit for purpose C) Obsolete plant is disposed of in a timely and cost-effective manner D) Management of Tenders for Fleet and Plant
Assessment of performance:	A) Achieved B) Achieved C) Achieved D) Achieved
Program highlights:	Although we are struggling to keep up with the workload due to staffing levels and recruitment, all fleet has been serviced and maintain to a satisfactory level. 1 x Grader has been disposed of, with plans to acquire a new Grader pending available funding streams. Few other smaller machinery items have also been disposed of.

Directorate:	Infrastructure & Assets
Program:	Town Services
Sub-Program:	Town Services Town Services - Wurrumiyanga Town Services - Pirlangimpi Town Services - Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 2 : Improve Council operations
Objectives:	Objective 1.1 : Maintain roads, infrastructure, assets and inter island ferry Objective 1.3 : Maintain community infrastructure such as sporting ovals and swimming pools Objective 1.4 : Maintain and clean public spaces Objective 1.6 : Ensure service delivery meets community expectations Objective 5.5 : Seek regular feedback from the community on council services
Activities:	Maintenance of public open spaces. Maintenance of drainage culverts and open drains
Service Levels:	A) Grass is kept low throughout the year. B) Weeds controlled and kept low around kerbing, poles, etc. C) Open drains maintained in good condition so water drains away freely D) Roadside table drains and open areas graded so water drains away freely E) Rubbish collected and communities kept clean
Assessment of performance:	A) Partially achieved B) Partially achieved C) Achieved D) Achieved E) Achieved
Program highlights/comments:	Tiwi Islands Grand Final – The community hosted a big crowd this year with no issues encountered. TIRC provided additional ablution services ensuring existing fixed place toilets were clean, functional and accessible, and providing an additional. 4 x portable toilets. TIRC is maintaining the ovals all year round to accommodate the Women’s TIFL league as well as the Tiwi Bombers.



Directorate:	Infrastructure & Assets
Program:	Rubbish, Waste Facilities and Bin Collection
Sub-Program:	Waste Management - Wurrumiyanga Waste Management - Pirlangimpi Waste Management - Milikapiti
Goals:	Goal 1 : Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3 : Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 4 : Manage resources in an environmentally sustainable manner, respecting country and culture Goal 5 : Improve Council operations Goal 7 : Achieve best practice in compliance and governance
Objectives:	Objective 1.2 : Provide regular waste collection and responsible tip management Objective 3.1 : Manage and improve council infrastructure Objective 4.2 : Implement best practice waste disposal and management Objective 4.3 : Promote best practice disposal of e-waste and recycling Objective 5.4 : Manage our budgets to work more efficiently and reduce overheads Objective 5.5 : Seek regular feedback from the community on TIRC services Objective 7.3 : Liaise with the Department of Chief Minister and Cabinet Objective 7.5 : Ensure business units comply with relevant internal and/or external procedures, policies and guidelines
Activities:	Maintain Waste Facilities Manage the different types of rubbish left at the landfill sites
Service Levels:	A) Waste Facilities are safe for the general public to move around in when disposing of rubbish B) Waste Facilities comply with the NT Environment Protection Authority (EPA) guidelines and requirements C) Clearly identified/section areas for different types of rubbish
Assessment of performance:	A) Not achieved B) Not achieved C) Achieved
Program highlights/comments:	TIRC is working with several stakeholders to improve its waste management sites. In collaboration with EPA, TLC and LGANT we are making progress towards being fully compliant. Council has adopted the new Waste Management Strategy with staff starting to implement the Strategy.

Directorate:	Infrastructure & Assets
Program:	Civil Works
Sub-Program:	Civil Works - Regional Civil Works - Wurrumiyanga Civil Works - Pirlangimpi Civil Works - Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 4 : Manage resources in an environmentally sustainable manner, respecting country and culture Goal 5: Improve Council operations
Objectives:	Objective 1.6 : Ensure service delivery meets community expectations Objective 3.1 : Manage and improve Council infrastructure Objective 4.1: Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding sacred sites Objective 5.4 : Manage our budgets to work more efficiently and reduce overheads Objective 5.5 : Seek regular feedback from the community on TIRC services
Activities:	Maintain all connector (main) roads, bush (minor) roads. Maintain all culverts, table drains and drain runoffs on connector roads. Maintain road shoulders and table drains within all communities.
Service Levels:	A) Connector roads to be accessible and trafficable at least 95% of the year B) Min. average travel speed 40 kmph in wet season, 70 kmph in dry season C) No long-term ponding of water in table drains D) No significant corrugations at end of dry season
Assessment of performance:	A) Not Achieved B) Achieved C) Partially Achieved D) Achieved
Program highlights/comments:	Extensive work was carried out this dry season after a big wet season however we have suffered major equipment failures which has caused significant delays. TIRC has been working with the TLC to identify and work towards common objectives in regards to roads.

Directorate:	Infrastructure & Assets
Program:	Airport Maintenance
Sub-Program:	Airport Maintenance - Regional Airport Maintenance - Wurrumiyanga Airport Maintenance - Pirlangimpi Airport Maintenance - Milikapiti
Goals:	Goal 1: Provide effective Council Services to the Tiwi Communities and other stakeholders. Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner. Goal 7:
Objectives:	Objective 1.7: Contribute to a safer community environment Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines.
Activities:	Safety markings and equipment (eg; windstock) maintained and kept in operating condition Runway surrounds regularly maintained Perimeter fencing regularly maintained and kept in good condition
Service Levels:	A) Safety markers and equipment to be operational and clearly visible B) Grass within airfield to be kept well maintained C) Perimeter fencing to be maintained in good condition
Assessment of performance:	A) Partially achieved, B) Achieved. C) Achieved.
Program highlights:	Day-to-day operations were maintained in good condition. However the increase in holes in the fencing (few vandalism) and the large fire on the airport runway had caused damage to the airport, such as burnt markers. ARO staff worked to rectify the damage as quickly as possible. This highlighted the urgent need for fire suppression equipment at all airports.

Directorate:	Infrastructure & Assets
Program:	Airport Inspection
Sub-Program:	Airport Inspection - Regional Airport Inspection - Wurrumiyanga Airport Inspection - Pirlangimpi Airport Inspection - Milikapiti
Goals:	Goal 1: Provide effective Council Services to the Tiwi Communities and other stakeholders. Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner. Goal 7:
Objectives:	Objective 1.7: Contribute to a safer community environment Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines.
Activities:	Daily inspections of airport including runway, grassed areas around the runway, safety marking and fixtures, fencing, trees and obstacles
Service Levels:	A) Record of daily inspection stored at Office/workshop (Notice to airmen NOTAMS is issued immediately if an issued is identified B) Any issues are promptly identified and recorded, with follow through to ensure remedial action is satisfactory completed
Assessment of performance:	A) Achieved, B) Achieved,
Program highlights:	Several inspections conducted through the year with the appropriate paperwork completed.

Directorate:	Infrastructure & Assets
Program:	Mechanical Workshops
Sub-Program:	Mechanical Workshops - Regional Mechanical Workshops - Wurrumiyanga Mechanical Workshops - Pirlangimpi Mechanical Workshops - Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other Stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
Objectives:	Objective 1.1: Maintain roads, infrastructure, assets and inter-island ferry Objective 1.5: Provide essential community services and infrastructure, services. Services include; libraries, post offices, administration offices, childcare, sports and recreation, youth diversion, Centrelink and community safety Objective 3.1: Manage and improve council infrastructure Objective 5.5: Seek regular feedback from the community on TIRC services.
Activities:	Undertake repairs to all Council plant, vehicles and small equipment (hand mowers, whipper snippers, etc.) Undertake scheduled servicing and maintenance of all the Council plant and vehicles.
Service Levels:	A) Repairs to Council Plant, Vehicles and equipment is undertaken in a timely manner B) Scheduled servicing of Council plant and vehicles occurs when due.
Assessment of performance:	A) Achieved. B) Achieved.
Program highlights:	Unfortunately during this financial year there hasn't been any highlights due to the condition of the plant machinery fleet. All of the plant machinery is over 10 years old and need replacement as repairs are not feasible. Staff have however completed several small drainage works in preparation for the wet season. A training Plan will be implemented in 2023/24, to eliminate misuse of machinery.

Directorate:	Infrastructure & Assets
Program:	Staff Housing R&M
Sub-Program:	Staff Housing - Regional Staff Housing - Wurrumiyanga Staff Housing - Pirlangimpi Staff Housing - Milikapiti
Goals:	Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
Objectives:	Objective 3.1: Manage and improve council infrastructure
Activities:	Provision of appropriate housing, including furnishings, to approved staff Maintenance of houses Emergency repairs in response to break in or vandalism
Service Levels:	A) Houses are available in clean and sound condition for staff B) Regular inspections of structural integrity and standards of furnishings are undertaken, with replacement assets to be added to asset register C) Repairs undertaken in a timely manner
Assessment of performance:	A) Achieved B) Partially Achieved C) Partially Achieved
Program highlights:	Issues surrounding staffing levels to be able to undertake the required works.

Directorate:	Infrastructure & Assets
Program:	Outstations Housing
Sub-Program:	Outstations Housing Maintenance Outstations Housing Maintenance Wurankuwu Outstations Other
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 2 : Manage resources in an environmentally sustainable manner, respecting country and culture
Objectives:	Objective 1 : Maintain roads, infrastructure, assets and inter island ferry Objective 2 : Ensure service delivery meets community expectations Objective 3 : Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding sacred sites Objective 4 : Implement best practice waste disposal and management
Activities:	Maintenance works undertaken as required Regular inspections of condition of available housing
Service Levels:	A) Maintenance works undertaken within timely manner, subject to site access B) Annual inspections are documented and issues identified
Assessment of performance:	A) Achieved B) Achieved
Program highlights:	Council has been working closely with Homelands and our Outstations funding bodies and has developed an improved relationship with the NT Government. TIRC endeavours to provide each dwelling with the required maintenance within their allocated budget.



Directorate:	Infrastructure & Assets
Program:	Outstations Essential Services
Sub-Program:	Outstations Essential Services Outstations Essential Wurankuwu Outstations Essential Other
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 2 : Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 3 : Improve Council operations
Objectives:	Objective 1.1 : Maintain roads, infrastructure, assets and inter island ferry Objective 1.6 : Ensure service delivery meets community expectations Objective 3 : Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding sacred sites Objective 4 : Implement best practice waste disposal and management
Activities:	Maintenance of Outstation access roads and utilities
Service Levels:	A) Reliable availability of water, sewer and electricity B) Any utility outages repaired within two days during the Dry Season and within one week during the Wet Season, subject to vehicular access
Assessment of performance:	A) Partially Achieved B) Partially Achieved
Program highlights:	Ranku Community has had issues with generators but was quickly rectified. Takapamilyi has had a hybrid solar system installed. Pitjamirra has an application submitted for a Solar Hybrid System.

Directorate:	Infrastructure & Assets
Program:	Council Recreational Facilities
Sub-Program:	Multi-Purpose Hall Wurrumiyanga Recreation Hall Milikapiti
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3 : Improve Council operations
Objectives:	Objective 1.1 : Maintain roads, infrastructure, assets and inter island ferry Objective 1.6 : Ensure service delivery meets community expectations Objective 3.1: Manage and improve council infrastructure
Activities:	Providing Halls for indoor sport and recreation purposes
Service Levels:	A) Buildings maintained in sound condition B) Availability of utilities (power and water) C) Ensure cleanliness and sound condition of halls prior to new users having access
Assessment of performance:	A) Partially achieved B) Achieved C) Partially achieved
Program highlights:	TIRC is in the negotiation of the project schedule with the Funding body. We are anticipating to go out to Tender for the Wurrumiyanga Multi-purpose Hall at the start of 2024.

Directorate:	Infrastructure & Assets
Program:	Parks and Gardens
Sub-Program:	Parks & Gardens Regional Oval Wurrumiyanga Oval Pirlangimpi Oval Milikapiti
Goals:	Goal 1 : Provide effective Council services to Tiwi communities and other stakeholders Goal 2 : Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 3 : Improve Council operations
Objectives:	Objective 1 : Maintain roads, infrastructure, assets and inter island ferry Objective 2 : Maintain community infrastructure such as sporting ovals and swimming pools Objective 3 : Maintain and clean public spaces Objective 4 : Ensure service delivery meets community expectations Objective 5 : Manage and improve council infrastructure Objective 6 : Seek regular feedback from the community on TIRC services
Activities:	Maintenance of all ovals, parks, gardens. Maintenance of playgrounds and playground equipment
Service Levels:	A) Grass is kept low throughout the year and kept green through dry season B) Weeds controlled and kept low around fences, playground equipment etc C) Playgrounds and play equipment well maintained
Assessment of performance:	A) Achieved B) Achieved C) Achieved
Program highlights:	Council has maintained well-kept ovals with short green grass all year round. Communities are cleaned daily, and mowing conducted as needed.

Directorate:	Infrastructure & Assets
Program:	Pool Management
Sub-Program:	Pool Wurrumiyanga Pool Pirlangimpi Pool kiosk Wurrumiyanga
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3 : Improve Council operations Goal 5: Improve Council operations
Objectives:	Objective 1.3: Maintain community infrastructure such as sporting ovals and swimming pools Objective 3.1: Manage and improve council infrastructure Objective 5.5 : Seek regular feedback from the community on TIRC services
Activities:	Pool Equipment (pumps, filters, etc) and water quality maintained to allow safe use of pools throughout the year Pool surrounds and change rooms in sound operating condition Pool fencing maintained in a sound and secure condition
Service Levels:	A) Water quality is within acceptable limits B) All safety equipment, facilities (eg; shade structures, seating) change room fixtures are in a sound operating condition C) Grass within pool surrounds is kept low and is green throughout dry season
Assessment of performance:	A) Not achieved B) Not achieved C) Not achieved
Program highlights:	Currently the Wurrumiyanga Swimming Pool is not operational due to major repairs required. Investigations have been undertaken to asset the cost and timeframe for the repairs. This includes the chlorination and filtration system. TIRC will be seeking tender requests at the start of 2024.

Directorate:	Infrastructure & Assets
Program:	Inter-Island Ferry Service
Sub-Program:	Inter-Island Ferry Service
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3 : Improve Council operations Goal 5: Improve Council operations
Objectives:	Objective 1.1 : Maintain roads, infrastructure, assets and inter island ferry Objective 3.1: Manage and improve council infrastructure Objective 5.4: Manage our budgets to work more effectively and reduce overheads
Activities:	Vehicle and passenger ferry operates weekdays throughout the year. Ferry operates on weekends during football season, on match days when teams need to travel between islands. Ferry operates on Funeral and ceremony days as needed
Service Levels:	A) Ferry operate during scheduled hours > 95% of the year B) Ferry maintained in a safe operating condition C) All safety equipment is readily accessible and is in good operable condition
Assessment of performance:	A) Achieved B) Achieved C) Achieved
Program highlights:	The Ferry continues to operate as scheduled unless there is maintenance required then Officers work to limit the time of disruption to service. All Maintenance is advertised on social media to notify the community in advance. An alternate dingy option is provided to passenger during this time. With the purchase and installation of 2 new outboard motors, new staff and a good ticket system ferry operation has been going very well.



Directorate:	Infrastructure & Assets
Program:	Commercial Building Services
Sub-Program:	Commercial Building Services - Regional Commercial Building Services - Wurrumiyanga Commercial Building Services - Pirlangimpi Commercial Building Services - Milikapiti
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3 : Improve Council operations Goal 5: Improve Council operations
Objectives:	Objective 1.1 : Maintain roads, infrastructure, assets and inter island ferry Objective 3.1: Manage and improve council infrastructure Objective 3.2: Develop an asset management plan to protect the value and integrity of Council Assets
Activities:	Maintenance of Council buildings rented/leased to others for commercial activities.
Service Levels:	A) Emergency repairs undertaken within 1 day of notification B) Minor or general maintenance undertaken within 1 week of notification C) Annual inspection of building
Assessment of performance:	A) Not achieved B) Not achieved C) Not achieved
Program highlights:	Issues surrounding staffing, has reduced the capacity to undertake these works.

Directorate:	Infrastructure & Assets
Program:	Funeral Services
Sub-Program:	Funeral Services - Wurrumiyanga Funeral Services - Pirlangimpi Funeral Services - Milikapiti
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3 : Improve Council operations Goal 5: Improve Council operations
Objectives:	Objective 1.5: Provide essential community service for funerals Objective 3.1: Manage and improve council infrastructure Objective 4.1: Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding scared sites
Activities:	Graves are dug the day before a burial and backfilled on the day of the burial. Burial Grounds maintained in good condition and grass is kept low Weeds controlled and kept around burial sites and headstones
Service Levels:	A) Excavation of graves and backfilling of graves undertaken on time B) Burial Grounds look well maintained and cared for
Assessment of performance:	A) Not Achieved B) Not achieved
Program highlights:	This continues to be an issue as we do not have an appropriate machinery (digger) for the job, or funding to purchase the digger. Currently we hire an external company to undertake the work at a large cost to council. There is also issues surrounding the notice period to prepare for a burial.

Directorate:	Infrastructure & Assets
Program:	Waste collection and disposal
Sub-Program:	Waste collection and disposal Waste collection and disposal Wurrumiyanga Waste collection and disposal Pirlangimpi Waste collection and disposal Milikapiti
Goals:	Goal 1 : Provide effective Council services to the Tiwi Communities and other stakeholders Goal 2 : Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 3 : Manage resources in an environmentally sustainable manner, respecting country and culture Goal 4 : Improve Council operations
Objectives:	Objective 1 : Provide regular waste collection and responsible tip management. Objective 2 : Manage and improve council infrastructure Objective 3 : Implement best practice waste disposal and management Objective 4 : Manage our budgets to work more efficiently and reduce overheads Objective 5 : Seek regular feedback from the community on TIRC services
Activities:	Rubbish collection from commercial and residential properties. Establishment and maintenance of recycling system.
Service Levels:	A) Rubbish collected twice weekly, with collections done on scheduled day B) Weekly rubbish collection to include additional rubbish piled up next to rubbish bins
Assessment of performance:	A) Partially achieved B) Partially achieved
Program highlights:	A replacement garbage truck has been purchased for Garden Point. Wurrumiyanga and Milikapiti have significant issues with bins being knocked over and rubbish being spread around by camp dogs and feral pigs. TIRC Animal Management Program will address some of this.

Community Engagement Service Delivery Plans

Directorate:	Community Engagement
Program:	Centrelink (Australian Government –Services Australia)
Sub-Program:	Centrelink Pirlangimpi and Milikapiti
Goals:	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 7: Achieve best practice in compliance and governance</p>
Objectives:	<p>Objective 1.5: Provide essential community services and infrastructure. Services include; libraries, post offices, administration offices, child care, sports and recreation, youth diversion, Centrelink, community safety, funerals and cemeteries</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.1: Develop and implement work health safety and our risk management capacity</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.3: Pay all staff according to appropriate Local Government Industry awards and conditions</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines</p>
Activities:	Provide Centrelink Support services to Pirlangimpi and Milikapiti Communities
Service Levels (including any Mandatory Service Levels):	<p>A) Open Monday to Friday 6.5 hour per day in Pirlangimpi,</p> <p>B) Open Monday to Friday 7.5 hrs per day in Milikapiti</p>
Assessment of performance:	<p>A) Achieved.</p> <p>B) Achieved</p>
Program highlights:	<p>Community members are provided access to Centrelink services and assistance from specified personnel daily. Major reason for closures during the year unfortunately being funerals.</p> <p>Specified personnel and host Manager successfully completed all required training for 2022/2023. Staff retention at 100%.</p>

Directorate:	Community Engagement
Program:	Youth Diversion Program (Northern Territory Government Department of Territory Families, Housing and Communities)
Sub-Program:	Nil
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 2: Develop and retain employees and emphasise the recruitment of local people Goal 5: Improve Council operations Goal 6: Communicate in an open, honest and culturally appropriate way
Objectives:	Objective 1.5: Provide essential community services and infrastructure. Objective 1.6: Ensure service delivery meets community expectations Objective 2.1: Develop and implement work health safety and our risk management capacity Objective 2.2: Encourage best practice management of staff Objective 2.3: Pay all staff according to appropriate Local Government Industry awards and conditions Objective 2.5: Promote professional development through training and mentoring opportunities for employees Objective 2.6: Meet standard recruitment practices in a timely manner Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government Objective 5.4: Manage our budgets to work more efficiently and reduce overheads Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings Objective 6.5: Conduct and participate in regular stakeholder meetings
Activities:	The Youth and Community Service team provides Youth pre-court diversion and diversion as directed by the Courts. Case management and reintegration of youth in all three communities is overseen by TIRC Youth Diversion Unit consisting of Manager, Coordinator and Part Time Case worker
Service Levels (including any Mandatory Service Levels):	A) Monday to Friday from 8.00 am to 4:36 pm
Assessment of performance:	A) Achieved
Program highlights:	Number of youth reoffending has dropped from previous years. Open communication links with Police and other stakeholders contribute to the success of the program Referrals received with assessments carried out within two weeks. Case management of Youth including family conferences, community service and reintegration proving to be working very well.

Directorate:	Community Engagement
Program:	Community Safety (Australian Government – National Indigenous Australians Agency)
Sub-Program:	Community Safety Regional, Wurrumiyanga, Pirlangimpi, Milikapiti
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 2: Develop and retain employees and emphasise the recruitment of local people Goal 5: Improve Council operations Goal 6: Communicate in an open and culturally appropriate way
Objectives:	Objective 1.5: Provide essential community services and infrastructure. Objective 1.6: Ensure service delivery meets community expectations Objective 2.1: Develop and implement work health safety and our risk management capacity Objective 2.2: Encourage best practice management of staff Objective 2.3: Pay all staff according to appropriate Local Government Industry awards and conditions Objective 2.4: Provide a safe and respectful workplace for all employees Objective 2.5: Promote professional development through training and mentoring opportunities for employees Objective 2.6: Meet standard recruitment practices in a timely manner Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government Objective 5.4: Manage our budgets to work more efficiently and reduce overheads Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings Objective 6.5: Conduct and participate in regular stakeholder meetings
Activities:	Provide assistance to people at risk of either causing or becoming victims of harm. Ensure that at 9.00pm children are at home or in a safe location with a parent or carer.
Service Levels (including any Mandatory Service Levels):	A) Regular Patrols 12:00pm to 2:00am Monday to Saturday. (Shift hours change as per community wishes) B) Provide Information, Support and Referral
Assessment of performance:	A) Achieved B) Achieved
Program highlights:	Community meetings are held to address issues facing communities. Working closely with Schools, Safe Houses, Health Clinics and Police to support children with school attendance and community members with substance abuse and mental health issues. Additional patrols in hot spots and dangerous areas as requested by community or identified by Night Patrol.

Directorate:	Community Engagement
Program:	Sports and Active Recreation (Northern Territory Government – Department of Territory Families, Housing and Communities)
Sub-Program:	Sports and Active Recreation - Wurrumiyanga, Pirlangimpi, and Milikapiti
Goals:	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p> <p>Goal 8: Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands</p>
Objectives:	<p>Objective 1.5: Provide essential community services and infrastructure</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 1.8: Promote healthy communities and healthy living</p> <p>Objective 2.1: Develop and implement work health safety and our risk management capacity</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p> <p>Objective 8.3: Assist in major events which draw tourists to the Islands</p>
Activities:	Deliver regular sporting competitions & activities across Tiwi Islands for all ages and genders
Service Levels (including any Mandatory Service Levels):	A) Operational 8:00 am to 6:00 pm Monday to Saturday
Assessment of performance:	A) Partially Achieved
Program highlights:	Program highlight for this year being the Swimming Carnival and Water Safety training delivered at Pirlangimpi with the Wurrumiyanga pool being non-operational. Serious issues with the facilities at Wurrumiyanga

Directorate:	Community Engagement
Program:	Library - (Northern Territory Government – Department of Territory Families, Housing and Communities)
Sub-Program:	Library Pirlangimpi and Library Milikapiti
Goals:	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p>
Objectives:	<p>Objective 1.5: Provide essential community services and infrastructure. Services include; libraries, post offices, administration offices, child care, sports and recreation, youth diversion, Centrelink, community safety, funerals and cemeteries</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.1: Develop and implement work health safety and our risk management capacity</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.5: Seek regular feedback from the community on TIRC services</p>
Activities:	Provide library services to Pirlangimpi and Milikapiti communities
Service Levels (including any Mandatory Service Levels):	A) Open 4 hrs per day Monday to Friday.
Assessment of performance:	A) Achieved
Program highlights:	Patrons have access to Free Wi-Fi at both Libraries. Both Libraries have been refurbished using underspends from previous year, new furniture and fitting purchased.

Records Management

Objective

Records Management is integral to the efficient functioning of Council operations. It is the discipline and organisational function of managing records to meet operational business needs, legal accountability requirements and community expectations.

Goals

Work with all staff to maintain adherence to the Records Management policy, relevant legislation and the requirements of the MagiQ Document's records management system.

Key Performance Indicator	Measure of Success	Achievements
Maintain Records Management Policy/Procedures.	Council staff fully aware of records management procedures.	On-going communication to council staff via meetings, emails and step by step procedural handouts.
Managing MAGIQ Documents.	Records training schedule developed for all council staff	On-going training provided as required.
Ensure that all council documents are document controlled.	Begun process of standardizing document identification, beginning with 'procedures'	This process is well underway and should be completed in the coming year.



Summary of Council Finances

Tiwi Islands Regional Council has concluded the 2022-23 financial year on a strong note. The council has achieved a surplus of 1 million dollars before depreciation, and the council's cash balance as of June 30, 2023, now stands at 6 million dollars.

Material variances in income and expenses between the actual results and the budget are explained below:

Operating Grants and Subsidies: There is a negative variance of 3 million dollars in this category. We had budgeted to receive 1.5 million dollars under the Sports and Rec Hall Funding. However, negotiations with relevant departments have been ongoing due to design changes. Consequently, the funds are now expected to be released in the Fiscal Year 2023-24, leading to a negative variance of 1.5 million dollars.

Another significant variance is in R2R Funding. During the budgeting process, we anticipated receiving 1 million dollars under R2R funding. Unfortunately, the releases have been delayed due to pending works and are now expected to take place in the fiscal year 2023-24. Funding releases under LCRI have also experienced delays, resulting in a negative variance in this category.

Commercial and Other Income: Commercial and Other Income show a positive variance of 12% compared to the budget. This variance is primarily attributed to the following factors:

- Motor vehicle approvals exceeded the original budget estimates by \$41,000.
- Additional revenue generated from workshops, totalling \$22,000.
- Extra income generated through fuel sales.

Contract and Materials Expenditure: Contract and Materials Expenditure show a positive variance of 57%. This variance is primarily due to several factors:

- Sports and Rec Hall: This project, budgeted at 1.4 million dollars, is currently in the negotiation stage and has not yet commenced due to design changes. It is expected to commence in the 2023-24 financial year.
- R2R Projects: Some of the R2R projects are still in the tendering stage, resulting in underspend of 1 million dollars.
- Wurrumiyanga Swimming Pool Project: This project is also in the procurement stage, with nearly 800,000 dollars earmarked for expenditure.
- Local Authority Projects: Additionally, there is underspend of 800,000 dollars in Local Authority projects.

Interest Expenses: Interest expenses of \$117,522 have arisen due to accounting for S19 Leases in accordance with AASB 16 Leases. These expenses were not originally included in the budget; instead, they were included under other expenses in the initial budgetary allocation.

Other Expenses: Other Expenses show a positive variance of 600K. This variance can be attributed to the fact that insurances have been classified under materials, following the

previous year's classification, while in the budget, they are categorized under other expenses.

Overall, while there are some notable variances in income and expenses compared to the budget, the council's strong financial performance and positive variances in certain areas are encouraging signs for the future.

Income and Expenditure Statement

Particulars	Financial Year Original Budget	Financial Year Final Budget	Actual Performance	Variation Between Final Budget and Actuals
	\$	\$	\$	\$
OPERATING INCOME				
Rates	2,491,040	2,491,040	2,465,419	(25,621)
Charges	656,868	671,868	641,338	(30,530)
Fees and Charges	1,557,750	1,329,750	1,277,803	(51,947)
Operating Grants and Subsidies	9,813,490	10,201,110	7,175,790	(3,025,320)
Interest / Investment Income	100,000	115,000	119,721	4,721
Commercial and Other Income	975,236	837,772	938,663	100,891
TOTAL OPERATING INCOME	15,594,384	15,646,540	12,618,734	(3,027,806)
OPERATING EXPENDITURE				
Employee Costs	6,739,258	6,414,041	6,416,740	(2,698)
Materials and Contracts	8,157,303	8,419,192	3,559,669	4,859,523
Elected Member Allowances	452,068	315,000	317,634	(2,634)
Elected Member Expenses	90,928	82,019	3,235	78,784
Council Committee & LA Allowances *	14,920	7,750	15,513	(7,763)
Council Committee & LA Expenses **	10,862	6,932	11,655	(4,723)
Depreciation, Amortisation and Impairment	2,038,825	2,038,825	2,107,583	(68,758)
Interest Expenses	0	0	117,522	(117,522)
Other Expenses	1,780,889	1,808,891	1,198,833	610,058
TOTAL OPERATING EXPENDITURE	19,285,053	19,092,650	13,748,384	5,344,267
OPERATING SURPLUS / DEFICIT	(3,690,669)	(3,446,110)	(1,129,650)	(8,372,073)

Annual Operating Position

	Financial Year Original Budget	Financial Year Final Budget	Actual Result	Variation Between Final Budget and Actuals
	\$	\$	\$	\$
OPERATING SURPLUS / DEFICIT	(3,690,669)	(3,446,110)	(1,129,650)	(8,372,073)
Remove NON-CASH ITEMS				
Less Non-Cash Income	0	0	0	0
Add Back Non-Cash Expenses	2,038,825	2,038,825	2,107,583	68,758
TOTAL NON-CASH ITEMS	2,038,825	2,038,825	2,107,583	68,758
Less ADDITIONAL OUTFLOWS				
Capital Expenditure	565,000	555,000	738,416	183,416
Borrowing Repayments (Principal Only)	0	0	10,000	10,000
Transfer to Reserves				0
Other Outflows				0
TOTAL ADDITIONAL OUTFLOWS	(565,000)	(555,000)	(748,416)	(193,416)
Add ADDITIONAL OUTFLOWS				
Capital Grants Income	358,150	358,150	0	(358,150)
Prior Year Carry Forward Tied Funding	1,860,697	1,606,872	0	(1,606,872)
Other Inflow of Funds				0
Transfers from Reserves			0	0
TOTAL ADDITIONAL INFLOWS	2,218,847	1,965,022	0	(1,965,022)
NET OPERATING POSITION	2,003	2,737	229,517	(10,461,753)

Table 3.1 Total Expenditure for Each Council Committee and Local Authority

FOR THE YEAR ENDING 30 JUNE 2023	Council Committee & LA Allowances *	Council Committee & LA Expenses **	Total
	\$	\$	\$
Audit Committee	6,765	8,420	15,185
LA - Wurrumiyanga	2,826	1,343	4,169
LA - Pirlangimpi	3,006	826	3,832
LA - Milikapiti	2,916	1,066	3,982
TOTAL	15,513	11,655	27,168

Audited Financial Statements



TIWI ISLANDS REGIONAL COUNCIL
ANNUAL FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2023

TIWI ISLANDS REGIONAL COUNCIL

General Purpose Financial Report for the year ended 30 June 2023 TABLE OF CONTENTS

	Page No.
Auditor's Report	i - ii
Chief Executive Officer's Certificate	iii
General Purpose Financial Report	
• Statement of Comprehensive Income	1
• Statement of Financial Position	2
• Statement of Changes in Equity	3
• Statement of Cash Flows	4
Notes to the Financial Statements	
Note 1 Summary of Accounting Policies	5
Note 2a Functions	12
Note 2b Component Functions	14
Note 3 Operating Revenue	15
Note 4 Operating Expenses	19
Note 5 Cash and Cash Equivalents	20
Note 6 Current Assets – Trade and Other Receivables	21
Note 7 Other Assets	21
Note 8 Property, Plant and Equipment	23
Note 9 Trade and Other Payables, Provisions and Borrowings	24
Note 10 Statement of Cash Flows	25
Note 11 Commitments for Expenditure	25
Note 12 Grants and Contributions with Conditions	26
Note 13 Lease Liabilities	28
Note 14 Financial Risk Management	28
Note 15 Fair Value Measurement	31
Note 16 Reserves	32
Note 17 Related Party Transactions	32
Note 18 Contingent Assets and Contingent Liabilities	35
Note 19 Auditor's Remuneration	35
Note 20 Events after Reporting Date	35

Independent audit report to the Chief Executive Officer of Tiwi Islands Regional Council

Opinion

We have audited the accompanying general purpose financial report of Tiwi Islands Regional Council (“the Council”), which comprises the statement of financial position as at 30 June 2023, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, including material accounting policy information, other explanatory notes and the Chief Executive Officer’s Statement.

In our opinion, the financial report of Tiwi Islands Regional Council is in accordance with the *Northern Territory Local Government Act*, including:

- (a) giving a true and fair view of the financial position of Tiwi Islands Regional Council as at 30 June 2023 and of the Council’s performance for the year ended on that date; and
- (b) presenting fairly, in all material respects and complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Local Government (General) Regulations*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the ethical requirements of the *Accounting Professional and Ethical Standards Board’s APES 110 Code of Ethics for Professional Accountants (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.

The Responsibility of the Chief Executive Officer and Those Charged with Governance for the Financial Report

The Chief Executive Officer (“CEO”) of the Council is 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 and Regulations* and for such internal control as the CEO determines 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 CEO is responsible for assessing the Council’s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council’s financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

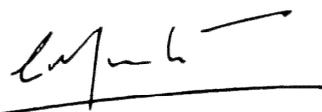
As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

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

Merit Partners

Merit Partners



MunLi Chee
Director

DARWIN
13 November 2023

13 November 2023

CHIEF EXECUTIVE OFFICER'S CERTIFICATE

I, Gina McPharlin, the Chief Executive Officer of Tiwi Islands Regional Council, certify that the Annual Financial Statements:

- a) Have been drawn up in accordance with the applicable *Australian Accounting Standards*, the *Local Government Act 2019*, and the *Local Government (General) Regulations 2021*, so as to present fairly the financial position of the Council for the year ended 30 June 2023 and the results for the year then ended; and
- b) Are in accordance with the accounting and other records of the Council.



Gina McPharlin

Chief Executive Officer

Date: 13/11/2023



TIWI ISLANDS REGIONAL COUNCIL

Statement of Comprehensive Income for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
REVENUE			
Rates and Annual Charges	3a	3,106,756	2,945,124
User Charges and Fees	3b	1,288,331	1,372,014
Interest Revenue	3c	119,721	4
Net Profit from Disposal of assets	3d	-	50,010
Grants and contributions provided for operating purposes	3e	7,175,791	6,512,142
Other Operating Revenue	3f	928,135	854,421
TOTAL REVENUE		12,618,734	11,733,715
EXPENSES			
Employee Costs	4a	6,416,739	6,144,462
Materials and Contracts	4b	4,244,911	4,320,879
Interest Expense – Leases	4c	117,522	123,136
Other Operating Expenses	4d	861,627	1,024,574
TOTAL EXPENSES		11,640,799	11,613,051
SURPLUS BEFORE DEPRECIATION		977,935	120,664
OPERATIONAL SURPLUS BEFORE DEPRECIATION AND ASSET CLASSIFICATION		977,935	120,664
Depreciation	4e	2,107,583	2,170,225
(DEFICIT) BEFORE INCOME TAX EXPENSE		(1,129,648)	(2,049,561)
Income Tax Expense		-	-
TOTAL (DEFICIT) FOR THE YEAR		(1,129,648)	(2,049,561)
OTHER COMPREHENSIVE INCOME			
Changes in Asset Revaluation Reserve		46,991,019	-
TOTAL OTHER COMPREHENSIVE INCOME		46,991,019	-
TOTAL COMPREHENSIVE (DEFICIT) FOR THE YEAR		45,861,371	(2,049,561)

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

TIWI ISLANDS REGIONAL COUNCIL

Statement of Financial Position as at 30 June 2023

	Notes	2023	2022
CURRENT ASSETS		\$	\$
Cash and Cash Equivalents	5, 10a	6,002,927	5,883,931
Trade and Other Receivables	6	331,004	220,195
Other Assets	7	77,895	119,277
TOTAL CURRENT ASSETS		6,411,826	6,223,403
NON CURRENT ASSETS			
Buildings Prescribed	8a&b	55,133,600	13,986,561
Infrastructure Prescribed	8a&b	6,446,100	2,057,979
Plant and Machinery	8a&b	1,014,139	898,282
Right of Use Asset – Leases	8a&b	2,618,501	2,878,142
Equipment	8a&b	212,663	283,122
Motor Vehicles	8a&b	513,838	500,828
Work in Progress	8a&b	-	184,197
TOTAL NON CURRENT ASSETS		65,938,841	20,789,111
TOTAL ASSETS		72,350,667	27,012,514
CURRENT LIABILITIES			
Trade and Other Payables	9a	757,496	1,082,282
Provisions	9d	668,194	776,891
Other Current Liabilities	9b	97,255	161,348
Unexpended Grant Liability	9c, 12	3,005,063	2,866,016
Lease Liabilities	13	230,117	223,325
Borrowings	9f	10,000	10,000
TOTAL CURRENT LIABILITIES		4,768,125	5,119,862
NON CURRENT LIABILITIES			
Lease Liability	13	2,589,990	2,820,055
Employee Provisions	9e	261,816	193,232
Borrowings	9f	610,001	620,001
TOTAL NON CURRENT LIABILITIES		3,461,807	3,633,288
TOTAL LIABILITIES		8,229,932	8,753,150
NET ASSETS		64,120,735	18,259,364
EQUITY			
Accumulated Funds		8,299,270	7,973,059
Revaluation Reserve	16	55,821,465	10,286,305
Other Reserves	16	-	-
TOTAL EQUITY		64,120,735	18,259,364

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

TIWI ISLANDS REGIONAL COUNCIL

Statement of Changes in Equity for the year ended 30 June 2023

	Note	Retained Earnings	Asset Revaluation Reserve \$	Other Reserves \$	Total Equity \$
Balance at 1 July 2021		8,399,952	11,763,631	145,342	20,308,925
Deficit for the year		(2,049,561)	-	-	(2,049,561)
Transfer between equity		1,622,668	(1,477,326)	(145,342)	-
<hr/>					
Balance at 30 June 2022		7,973,059	10,286,305	-	18,259,364
Deficit for the year		(1,129,648)	-	-	(1,129,648)
Gains on Asset Revaluation		-	46,991,019	-	46,991,019
Transfers between equity	16	1,455,859	(1,455,859)	-	-
Balance at 30 June 2023		8,299,270	55,821,465	-	64,120,735

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

TIWI ISLANDS REGIONAL COUNCIL

Statement of Cash Flows for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Cash Flows from Operating Activities			
<i>Receipts</i>			
Receipts from rates & annual charges		3,043,204	2,866,481
Receipts from user charges & fees		1,273,638	1,325,403
Interest received		119,721	4
Grants & contributions		7,314,838	7,085,911
Other operating receipts		809,160	1,040,894
		12,560,561	12,318,693
<i>Payments</i>			
Payments to employees		(6,273,646)	(6,223,009)
Payments for materials & contracts		(4,711,521)	(4,159,391)
Payment of Interest		(117,522)	(123,136)
Other operating payments		(839,309)	(689,662)
		(11,941,998)	(11,195,198)
Net Cash Flows generated from Operating Activities	10b	618,563	1,123,495
Cash Flows from Investing Activities			
<i>Receipts</i>			
Proceeds from sale of assets		4,802	30,815
<i>Payments</i>			
Purchase of assets		(271,096)	(292,503)
Net Cash Flows (used in) Investing Activities		(266,294)	(261,688)
Cash Flows from Financing Activities			
<i>Payments</i>			
Lease Payments		(223,273)	(219,167)
Repayment of Borrowings		(10,000)	(10,000)
Net Cash Flows (used in) Financing Activities		(233,273)	(229,167)
NET INCREASE IN CASH HELD		118,996	632,640
Cash at Beginning of Reporting Period		5,883,931	5,251,291
Cash at End of Reporting Period	10a	6,002,927	5,883,931

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

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

1. Summary of Accounting Policies

General Information

This note sets out the principal accounting policies adopted in the preparation of the financial statements by Tiwi Islands Regional Council (the "Council").

The Local Government Reporting Entity Tiwi Islands Regional Council is established under the *Northern Territory Local Government Act* and has its principal place of business at Puti Drive, Wurrumiyanga Community, Bathurst Island.

The purpose of this financial report is to provide information about the cash flows, financial performance and position of the Council, and accountability of the resources entrusted to it.

This general purpose financial statements include the Council's direct operations and all cost centres through which the Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and cost centres have been eliminated.

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, the requirements of the *Local Government Act 2019*, the *Local Government (General) Regulations 2021* and other authoritative pronouncements of the Australian Accounting Standards Board (AASB). The Council is a not-for-profit entity for financial reporting purposes.

The financial statements 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. All amounts are presented in Australian dollars, unless otherwise noted.

Critical Accounting Judgements and Key Sources of Estimation Uncertainty

In the application of the accounting policies, management are required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

Economic Dependency and Going Concern

The financial report has been prepared on the going concern basis, which assumes that the Council will be able to realise its assets and discharge its liabilities in the normal course of business.

The Council has an operational deficit after depreciation for the year ended 30 June in the past two years. After depreciation, the Council recorded a deficit for the year of \$1,129,648 (2022: deficit of \$2,049,561).

The ability of the Council to continue as a going concern is dependent on its ability to implement the following:

- Appropriately cost contracts and agreements taking indirect costs into consideration;
- Establish robust budgets and manage financial performance in line with those budgets;
- Enhance internal financial processes to enable effective debt recovery;
- Ensure that corporate cost structures are financially efficient and funded from current year operations; and
- Investigate other opportunities for self-generated income.

The Council is dependent on Government funding for the majority of its revenue used to operate the business. The future operations of the Council depend upon the continued funding from the Government, the outcome and the successful implementation of the above reforms. At the date of this report, the Council members have no reason to believe the Government will not continue to support the Council and are of the opinion that the Council will be able to continue as a going concern for the ensuing 12 months from the date of this report.

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

1. Summary of Accounting Policies (Cont.)

Rounding

Unless otherwise stated, amounts in the financial reports have been rounded to the nearest dollar and are presented in full dollars. All amounts are expressed in Australian dollars.

Comparatives

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

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

The following significant accounting policies have been adopted in the preparation and presentation of the financial report.

Application of new and revised Accounting Standards

The Council has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Revenue Recognition

Revenue is measured at the fair value of consideration received or receivable. Revenue is measured on major income categories as follows:

(i) Rates

Rates are 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 revenues. Uncollected rates are recognised as receivables. A provision is recognised when collection in full is no longer probable.

(ii) User Charges, Fees and Annual Charges

User Charges, Service Fee and Annual Charges revenue are recognised when the outcome of such transactions can be estimated reliably.

(iii) Grants, donations and other contributions

Revenue from grants, donations and other contributions have been recognised when any associated performance obligation to provide goods or services is satisfied, and not immediately upon receipt as currently occurs.

Grants that have an enforceable agreement but no specific performance obligations but have restrictions on the timing of expenditure will also continue to be recognised on receipt as time restriction on the use of funds is not sufficiently specific to create a performance obligation.

Grants that are not enforceable and/or not sufficiently specific will not enforceable and/or not sufficiently specific will not qualify for deferral, and continue to be recognised as revenue as soon as they are controlled.

Grants that require the Council to perform services or provides facilities, or to meet eligibility criteria are recognised as income only to the extent that the services required have been performed or the eligibility criteria have been satisfied. When monies received have been paid in advance of performance or eligibility, a liability is recognised.

(iv) Disposal of property, plant and equipment

The gain or loss on disposal of an asset is determined when control of the asset has passed from the Council and can be measured reliably.

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

1. Summary of Accounting Policies (Cont.)

(v) Interest revenue

Interest is recognised as it accrues, when it is probable that the future economic benefits will flow to the Council and it can be measured reliably.

(vi) Commercial and contract revenue

The Council undertakes activities of a commercial, or quasi commercial nature such as maintenance contracts, building construction, and operation of cash businesses. Commercial income is recognised as it accrues, when it is probable that the future economic benefits will flow to the Council and it can be measured reliably.

Taxation

The Council is tax exempt under Sec 50-25 of the *Income Tax Assessment Act 1997*, being a local governing body.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

i) Where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; Or

ii) for receivables and payables which are recognised inclusive of GST, the net amount recoverable from, or payable to, the taxation authority is included as part of receivables or payables. Cash flows are included in the Statement of Cash Flows on a gross basis. The GST component of cash flows arising from investing and financing activities, which is recoverable from or payable to the taxation authority, is classified as operating cash flows.

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 which are convertible to a known amount of cash and subject to an insignificant risk of change in value.

Financial Assets

(i) Loans and Receivables

The Council recognises financial assets as loans and other receivables. The classification depends on the purpose for which the financial instrument was acquired and is determined at initial recognition and re-evaluated at reporting date. Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss" in which case transaction costs are recognised as expenses in profit or loss immediately. Loans and receivables are subsequently measured at amortised cost using the effective interest rate method less impairment.

(ii) Effective Interest Method

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees on points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial asset, or, where appropriate, a shorter period. Income is recognised on an effective interest rate basis for debt instruments.

(iii) Impairment of financial assets

Financial assets are evaluated at each balance sheet date to determine any evidence of impairment. Financial assets are impaired where there is objective evidence that as a result of one or more events that occurred after the initial recognition of the financial assets the estimated future cash flows of the investment have been impacted. For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated future cash flows, discounted at the original effective interest rate.

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

1. Summary of Accounting Policies (Cont.)

(iv) De-recognition of financial assets

The Council derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Council neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset the Council recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Council retains substantially all the risks and rewards of ownership of a transferred financial asset, the Council continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

Inventory

Inventory is stated at the lower of cost and net realisable value.

Leases

In 2006 the *Land Rights Act* was amended to enable township leasing. Leasing arrangements currently exist for Wurrumiyanga, Milikapiti and Wurankuwu. It is envisaged Pirlangimpi community will adopt township leasing in due course. It is proposed that in future periods the Council will lease its major operating buildings from the Office of Township Leasing. Buildings and infrastructure assets are recognised in the financial statements as prescribed assets. This is due to the status Tiwi Islands Regional Council has under 'Right of Occupation' from section 6.2 of the Head Lease agreement and the fact that under general property law it is the Executive Director of Township leasing who has the leasehold ownership interest in the land.

Council as a Lessor

Rental income from leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

Council as a Lessee

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

i) Right-of-use assets

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

ii) Lease liabilities

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

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

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

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

1. Summary of Accounting Policies (Cont.)

Property, Plant and Equipment

Land

The *Aboriginal Land Rights Act* establishes native title over land in the Tiwi Islands. In the absence of clear title no land assets are recognised in the Council's Statement of Financial Position.

Land under Roads

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

Property, Buildings and Infrastructure

Building and Infrastructure assets were recognised in the financial statements as prescribed assets at their 30 June 2018 re-valued amounts. Revised valuations were provided in the fixed asset register where net values are recognised at 30 June 2018. Building and Infrastructure assets commenced depreciating, at their re-valued amounts, on 1 July 2018.

Revaluation increments arising from recognising assets at valuation are offset against one another within the class of assets. Net revaluation increments in the carrying amounts of these assets are recognised directly in accumulated equity under the heading of asset revaluation reserve to the extent that the increment reverses a decrement that was previously recognised as an expense in the net profit or loss in respect of the same class of assets. No amounts were recognised in the accounts arising from previous revaluations so all increments are recognised in revaluation reserve.

A revaluation of the Council's Prescribed Buildings and Infrastructure was performed as at 30 June 2023 by Jones Lang Lasalle (JLL), who are independent valuers not related to the Council. JLL are members of the Australian Valuers Institute and have the appropriate qualifications and recent experience in the fair value measurement of the properties in eleven locations.

Plant, Machinery and Equipment, and Motor Vehicles

Acquisition of Plant, Machinery and Equipment, and Motor Vehicles is recognised at cost when control of the asset passes to the Council. Cost includes expenditure that is directly attributable to the acquisition.

Gifted Assets

Cost related to plant, equipment and infrastructure gifted, donated or granted to the Council is the fair value of the asset, plus costs directly attributable to the acquisition.

Capital work in progress

Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant & equipment when completed ready for use.

Depreciation

All property, plant and equipment, with the exception of land, is systematically depreciated over its useful life in a manner which reflects the consumption of the service potential embodied in those assets from the time that the item of property plant and equipment is available for use.

Depreciation is provided for on a straight line method using useful lives which are reviewed each reporting period.

The estimated useful lives used for each class of depreciable assets are:

Buildings, Infrastructure, Other Structures	10 - 25 Years
Plant, Machinery and Equipment	1 - 25 Years
Motor Vehicles	3 - 5 Years

The revaluation of buildings and infrastructure assets was carried out at the end of the year. The accumulated depreciation on these assets were reversed to reflect the new values accurately as at 30 June 2023.

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

1. Summary of Accounting Policies (Cont.)

Capitalisation Policy

The Council recognises assets over the value of \$5,000.

Impairment of Assets

At the end of each reporting period, the Council reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss

Financial Liabilities

(i) Payables

These amounts represent liabilities for goods and services provided to the Council prior to the end of the financial year which remain unpaid. The amounts are unsecured and usually paid within thirty days of recognition.

(ii) Other Financial Liabilities

Other financial liabilities are initially measured at fair value, net of transaction costs. Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts the estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Employee benefits

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably.

Employee benefits expected to be settled within 12 months:

Provisions in respect of employee benefits expected to be settled within 12 months are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Employee benefits not expected to be settled within 12 months:

Provisions made in respect of employee benefits which are not expected to be settled within 12 months are measured at the present value of the estimated future cash flows to be made by the Council in respect of services provided by the employees up to reporting date.

Superannuation

The Council pays fixed contributions into independent entities in relation to the nominated accounts by individual employees. The Council has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognised as an expense in the period that relevant employee services are received.

Provisions

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that the Council will be required to settle the obligation, and reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

1. Summary of Accounting Policies (Cont.)

New accounting standards and interpretations

The Council applied for the first-time certain amendments which are effective for the annual period beginning on or before 1 July 2022. The nature and effect of the amendments on the Council's financial statements is not material and did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current and future periods.

Effective for annual reporting periods beginning on or before 1 July 2022

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments (effective 1 January 2022). This Standards amends, which are relevant to the Council, (a) AASB 9 Financial Instruments to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are subsequently different from the terms of the original financial liability; (b) AASB 116 Property, Plant and Equipment to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset; and, (c) AASB 137 Provisions, Contingent Liabilities and Contingent Assets to specify the costs that an entity includes when assessing whether a contract will be loss-making.

Standards issued by the AASB not yet effective.

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note. The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2024

- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback. (This Standard makes amendments to AASB 16 Leases, February 2016. These amendments arise from the issuance of International Financial Reporting Standard Lease Liability in a Sale and Leaseback (Amendments to IFRS 16) by the International Accounting Standards Board (IASB) in September 2022).
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities (This Standard makes amendments to AASB 13 Fair Value Measurement, August 2015 for application by not-for profit public sector).

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

- AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector. (This Standard amends AASB 17 Insurance Contracts, July 2017 and AASB 1050 Administered Items, December 2007 to include modifications related to the application of AASB 17 by public sector entities. This Standard also amends the following Standards to remove the temporary consequential amendments set out in AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments since AASB 4 Insurance Contracts, August 2015 and AASB 1023 General Insurance Contracts, July 2004 do not apply to public sector entities for periods beginning on or after 1 July 2026: AASB 1 First-time Adoption of Australian Accounting Standards, July 2015, AASB 3 Business Combinations, August 2015, AASB 5 Non-current Assets Held for Sale and Discontinued Operations, August 2015, AASB 7 Financial Instruments: Disclosures, August 2015, AASB 9 Financial Instruments, December 2014, AASB 15 Revenue from Contracts with Customers, December 2014, AASB 119 Employee Benefits, August 2015, AASB 132 Financial Instruments: Presentation, August 2015, AASB 136 Impairment of Assets, August 2015, AASB 137 Provisions, Contingent Liabilities and Contingent Assets, August 2015, AASB 138 Intangible Assets, August 2015, AASB 1057 Application of Australian Accounting Standards, July 2015, AASB 1058 Income of Not-for-Profit Entities, December 2016).

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

2a. Functions

The income derived from each function, the expenditure that can be reliably attributed to each function and the comparison between the budgeted and actual result for the financial year for each Council function are as follows:

2(a) Functions	01 General Public Services		02 Public Order & Safety		03 Economic Affairs		04 Environmental Protection		05 Housing	
	2023 Actual	2022 Actual	2023 Actual	2022 Actual	2023 Actual	2022 Actual	2023 Actual	2022 Actual	2023 Actual	2022 Actual
OPERATING REVENUES										
Income Rates General	2,465,419	2,319,037	-	-	-	-	-	-	-	-
Income Rates Waste	-	-	-	-	641,338	626,087	-	-	-	-
Income Council Fees and Charges	347,298	384,800	-	-	14,291	19,018	-	-	-	170,733
Income Operating Grants Subsidies	2,568,912	2,325,606	989,180	752,081	2,861,829	2,505,211	253,045	16,315	320,292	450,025
Income Investments	119,721	4	-	-	-	-	-	-	-	-
Income Contributions Donations	-	-	-	-	-	-	-	-	-	-
Income Reimbursements	65,880	59,412	-	-	4,961	-	-	-	5,441	-
Income Agency & Commercial Serv	620,361	539,542	-	-	239,821	213,066	-	2,727	2,199	4,039
Income Capital Grants	-	88,945	-	-	-	-	-	-	-	-
Inc Sale of Assets	-	-	-	-	-	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	6,187,591	5,717,346	989,180	752,081	3,855,793	3,507,373	908,674	664,147	493,310	624,797
OPERATING EXPENSES										
Employee Expenses	4,419,498	4,412,982	701,744	573,591	480,598	400,091	-	-	672,957	597,887
Contract and Material Expenses	1,352,141	1,449,903	31,723	99,913	361,823	162,148	38,926	57,361	415,096	592,725
Utility expenses	192,090	149,643	12,404	27,128	55,471	38,821	-	-	78,741	81,249
Fuel Expenses	533,698	547,264	-	-	2,617	3,588	-	-	44,487	39,634
Finance Expenses	122,463	128,318	-	-	-	-	-	-	-	-
Communication Expenses	478,032	356,241	2,458	1,173	19,962	5,693	(1,093)	107	36,423	17,104
Depreciation	1,847,942	1,914,831	-	-	-	-	-	-	-	-
Asset Expense	-	38,935	-	-	-	-	-	-	-	-
Training	14,240	16,802	380	-	405	-	-	1,268	-	-
Travel and accommodation	114,736	73,107	1,414	2,109	12,287	5,915	-	490	5,014	4,778
Councillor/ Local Authority exp	326,382	330,786	-	-	-	-	-	-	-	-
Miscellaneous Expenses	931,322	1,134,782	1,125	703,914	36,149	44,543	85,315	4,469	12,531	5,282
Total Operating Expenditure	10,332,544	10,553,594	751,248	703,914	969,312	660,799	123,148	63,695	1,265,249	1,338,659
Net Surplus/(Deficit)	(4,144,954)	(4,836,248)	237,932	48,167	2,886,481	2,846,574	785,526	600,452	(771,939)	(713,862)
NET CARRYING VALUE OF ASSETS	21,912,033	9,066,054	230,481	19,820	4,767,401	1,246,943	858,171	235,117	21,800,211	5,866,795

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

2(a) Functions	06 Health		07 Recreation, Culture and Religion		08 Education		09 Social Protection		Total	
	2023 Actual	2022 Actual	2023 Actual	2022 Actual	2023 Actual	2022 Actual	2023 Actual	2022 Actual	2023 Actual	2022 Actual
OPERATING REVENUES										
Income Rates General	-	-	-	-	-	-	-	-	2,465,419	2,319,037
Income Rates Waste	-	-	-	-	-	-	-	-	641,338	626,087
Income Council Fees and Charges	-	-	1,654	5,038	-	-	-	-	1,277,803	1,368,685
Income Operating Grants Subsidies	-	-	182,533	462,905	-	-	-	-	7,175,791	6,512,143
Income Investments	-	-	-	-	-	-	-	-	119,721	4
Income Contributions Donations	-	-	-	-	-	-	-	-	-	-
Income Reimbursements	-	-	-	-	-	-	-	-	76,282	59,412
Income Agency & Commercial Serv	-	-	-	28	-	-	-	-	862,381	759,402
Income Capital Grants	-	-	-	-	-	-	-	-	-	88,945
Inc Sale of Assets	-	-	-	-	-	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	184,187	467,971	-	-	-	-	12,618,735	11,733,715
OPERATING EXPENSES										
Employee Expenses	-	-	141,942	159,912	-	-	-	-	6,416,739	6,144,463
Contract and Material Expenses	-	-	106,856	222,985	-	-	-	-	2,306,565	2,585,035
Utility expenses	-	-	51,296	68,324	-	-	-	-	390,002	365,165
Fuel Expenses	-	-	-	-	-	-	-	-	580,802	590,486
Finance Expenses	-	-	-	-	-	-	-	-	122,463	128,318
Communication Expenses	-	-	1,218	4,936	-	-	-	-	537,000	385,254
Depreciation	-	-	-	-	-	-	-	-	1,847,942	1,914,831
Asset Expense	-	-	-	-	-	-	-	-	-	38,935
Training	-	-	-	-	-	-	-	-	15,025	18,070
Travel and accommodation	-	-	5,570	-	-	-	-	-	139,021	86,399
Councillor/ Local Authority exp	-	-	-	258	-	-	-	-	326,382	331,044
Miscellaneous Expenses	-	-	-	6,200	-	-	-	-	1,066,443	1,195,276
T total Operating Expenditure	-	-	306,882	462,615	-	-	-	-	13,748,384	13,783,276
Net Surplus/(Deficit)	-	-	(122,695)	5,356	-	-	-	-	(1,129,649)	(2,049,561)
NET CARRYING VALUE OF ASSETS	-	-	9,608,619	2,511,101	6,654,652	1,821,574	107,273	21,708	65,938,841	20,789,111

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

2b. Component Functions

The activities relating to the Regional functions are as follows:

GENERAL PUBLIC SERVICES

Executive and Legislative Functions

Administration, operation and support of executive and legislative functions and all elements associated with Corporate governance.

Financial and Fiscal Affairs

Administration of Council's finances and compliance with legislative provisions of *Local Government (General) Regulations*.

General Public Services - including General Administration, Corporate Services/Community Services/ Works & Infrastructure, Other and Office Personnel Maintenance

Administration, support, regulation, research, operation of general public services including insurance and Natural Disaster relief where applicable.

Public Order and Safety

Fire protection, local emergency services, control of animals and impounding, control of public places, control of signs, hoarding and advertising, community policing and probationary matters.

Economic Affairs

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

Environmental Protection

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

Housing and Community Amenities

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

Health

Well baby clinics, dental health services and home nursing services, nursing and convalescent home services, immunisation, infant nutrition and child health, and family planning services.

Recreation, Culture and Religion

Facilities and venues, recreation parks and reserves, cultural and religious services museums and libraries.

Education

Administration, inspection, support, operation, etc. of education programs and services.

Social Protection

Outlays on day care services, family day care, occasional care and outside schools hour care, aged services, shelter protection, drug and alcohol treatment programs. Also includes relief from man-made disasters.

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

	2023	2022
	\$	\$
3. Operating Revenue		
a RATES AND CHARGES		
<u>Ordinary Rates</u>		
General Rates	2,465,418	2,319,037
Total Ordinary Rates	2,645,418	2,319,037
<u>Annual Charges</u>		
Domestic Waste Charges	641,338	626,087
Total Annual Charges	641,338	626,087
Total Rates & Annual Charges	3,106,756	2,945,124
b USER CHARGES & FEES		
User Charge Fee Income	824,854	839,023
Property Lease Rental Fee Income	446,066	485,275
Equipment Hire Income	464	30,784
Other Charges & Fees	16,947	16,932
Total User Charges & Fees	1,288,331	1,372,014
c INTEREST		
Interest on Investments	119,721	4
Total Interest Revenue	119,721	4
d GAINS ON DISPOSAL OF ASSETS		
Net Profit from Disposal of assets	-	50,010
Total Profit from Disposal of assets	-	50,010
e GRANTS		
<u>Commonwealth Special Purpose Funding</u>		
Night Patrol Shire	794,603	572,081
Indigenous Sport & Recreation Program Shire	-	-
Remote Indigenous Broadcast Service	46,690	63,574
R2R	737,042	443,403
ABA Homelands Takapimilyi Project	-	97,386
Local Roads & Community Infrastructure	-	-
Total Commonwealth Special Purpose Funding	1,578,335	1,176,444

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

3. Operating Revenue (Cont.)	2023	2022
	\$	\$
<u>Operational Funding</u>		
NT FAA Operating Grant	1,454,415	1,480,000
FAA Roads	626,775	499,889
FAA General Purpose	1,601,540	1,354,284
Total Operational Funding	3,682,730	3,334,173
<u>NT Special Purpose Funding</u>		
Milikapiti Oval Upgrade	-	270,000
Youth Vibe Holiday Grant	-	2,000
Youth Diversion Unit	187,257	180,000
Remote Sport Program	103,929	104,795
Shire Libraries	-	92,086
Indigenous Jobs Development	596,000	596,000
Local Authorities - Wurrumiyanga	235,400	235,400
Local Authorities - Pirlangimpi	57,600	57,600
Local Authorities - Milikapiti	64,800	64,800
Housing Maintenance Services - Regional	89,100	271,407
Outstations Essential Services	190,480	184,700
Outstations Essential Services - Other Outstations	-	11,710
NT Jobs Package (formerly Converted Jobs)	80,196	80,085
Australia Day Celebration 2021	-	5,727
Waste & Natural Resources M.	119,300	130,145
Inter-Island Car and Ferry Transfer	119,000	100,097
Tiwi Day 2022	-	5,000
I.W. Day22	-	2,000
Tourism Infrastructure	-	49,768
Garden Point Basketball Court Resurfacing - Lighting	-	100,000
Milikapiti Water	-	150,000
Paru Solar System Inverter Replacement	9,800	-
IPG - Feasibility Study - Paru Barge Landing Upgrades	59,270	-
IPG - Scope of Service - Wurrumiyanga Waste Management	18,910	-
HHIP - Paru Project	125,000	-
Total NT Special Purpose Funding	2,056,042	2,693,320
<u>Other Funding</u>		
LAPF Wurrumiyanga	24,075	-
LAPF Pirlangimpi	9,508	-
LAPF Milikapiti	16,753	-
Total Other Funding	50,336	-
Current Funding Total	7,367,443	7,203,937

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

3. Operating Revenue (Cont.)	2023	2022
	\$	\$
<u>Prior Year Grants Brought Forward</u>		
Bathurst Island Oval Upgrade ABA - Portable Stage	-	2,170
Milikapiti Oval Upgrade	168,719	30,000
ABA Homelands Takapimilyi Project	217,097	184,882
R2R	843,533	428,797
Local Roads & Community Infrastructure	10,515	362,785
Foreshore Drain Wurrumiyanga Barge Landing Drainage Stage 2	48,714	12,598
Homelands Extra Allowance	49,625	57,384
Installation of Security Alarm System	7,320	7,320
Pirlangimpi Swimming Pool	-	91,457
Building capacity to deliver Animal Management New Grant	36,542	38,754
SPG - Purchase of Workshop Equipment	79,834	100,012
3 New Septic Tanks	50,410	40,000
Upgrade Batteries Takapimilyi	-	25,000
Tree Removal Ranku	10,337	10,337
Community Benefit Fund - Bima Wear	15,690	15,690
Ranku Generator Replacement - Logistics Funds	-	5,918
Waste & Natural Resources M.	195,162	108,455
Tree Lopping Paru	-	252
Outstations Essential Services	21,230	-
Inter-Island Car and Ferry Transport	93,904	-
Community Safety Regional	149	-
Outstation Vehicle Purchase	-	-
Youth Vibe Holiday Grant	2,000	-
Putjamirra Inverter Replacement	13,503	-
Tourism Infrastructure	49,768	-
Garden Point Basketball Court Resurfacing	100,000	-
Milikapiti Water Play Grant	150,000	-
MESSPG -Bury Water Lines from Source to Paru	31,393	-
Old Grants Liability No Longer Required	253,460	-
Total Prior Year Grants	2,448,905	1,521,811

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

3 Operating Revenue (Cont.)	2023	2022
	\$	\$
Grant Liability recognised this financial year		
Remote Indigenous Broadcast Service	-	(22,458)
Foreshore Drain Wurrumiyanga Barge Landing Drainage Stage 2	(44,271)	(11,995)
Homelands Extra Allowance	(49,625)	(49,625)
R2R	(786,761)	(843,533)
Installation of Security Alarm System	-	(7,320)
Building capacity to deliver Animal Management New Grant	(19,587)	(36,542)
SPG - Purchase of Workshop Equipment	(10,886)	(79,834)
Tree Lopping Paru	-	(252)
3 New Septic Tanks	(50,410)	(40,000)
Upgrade Batteries Takapimilyi	-	(25,000)
Tree Removal Ranku	(9,247)	(10,337)
Milikapiti Oval Upgrade	(162,480)	(168,719)
Community Benefit Fund - Bima Wear	(15,216)	(15,690)
Local Roads & Community Infrastructure	(709,380)	(10,515)
Australia Day Celebration 2021	-	(5,727)
ABA Homelands Takapimilyi Project	(93,847)	(192,097)
Ranku Generator Replacement - Logistics Funds	-	(5,918)
Waste & Natural Resources M.	(61,416)	(222,285)
Inter-Island Car and Ferry Transfer	(155,076)	(93,904)
Youth Vibe Holiday Grant	(756)	(2,000)
Tiwi Day 2022	-	(5,000)
I.W. Day22	-	(1,390)
Tourism Infrastructure	(8,251)	(49,768)
Garden Point Basketball Court Resurfacing - Lighting	(100,000)	(100,000)
Milikapiti Water	(125,568)	(150,000)
Outstations Essential Services	(3,207)	(63,548)
Community Safety Regional	-	(149)
Bury Water Lines from Water Source to Paru	(31,393)	-
IPG - Feasibility Study - Paru Barge Landing Upgrades	(59,270)	-
IPG - Scope of Service - Wurrumiyanga Waste Management	(18,910)	-
HHIP - Paru Project	(125,000)	-
Total Grant Liability recognised this financial year	(2,640,557)	(2,213,606)
TOTAL GRANTS FUNDING	7,175,791	6,512,142

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

	2023	2022
	\$	\$
3 Operating Revenue (Cont.)		
f OTHER OPERATING REVENUE		
Reimbursements	76,282	59,414
Service Fee Income	-	2,728
Sales Income	411,168	382,242
Contract Fees	426,886	399,168
Other Operating Revenue	13,799	10,869
Total Other Operating Revenue	928,135	854,421
4. Operating Expenses		
a EMPLOYEE COSTS		
Wages and Salaries	5,055,409	4,723,398
Annual Leave and Long Service Leave Movements	774,979	759,942
Superannuation	540,032	513,776
FBT	(5,880)	10,093
Workers Compensation	49,926	137,253
Relocation/Recruitment	2,273	-
TOTAL EMPLOYEE COSTS	6,416,739	6,144,462
b MATERIALS & CONTRACTS		
Expected Credit Losses	86,411	159,039
Communication Expenses	20,812	6,675
Consultants & Legal Expenses	258,895	374,216
Contract Labour	339,173	206,840
Contract Materials	93,543	65,750
Electricity	133,147	155,074
Freight	249,997	166,856
Fuel & Oil Motor Vehicles	554,938	573,586
Gas Expenditure	9,542	5,587
Material Expenditure	1,056,065	1,274,396
Operating Lease Expenses	12,761	41,125
Professional Fees	96,741	90,048
Software/Internet/Support	558,884	564,883
Travel/Accommodation/Training	154,046	104,469
Other Materials & Contracts	619,956	532,335
Total Materials & Contracts	4,244,911	4,320,879
c INTEREST EXPENSE - LEASES		
Total Interest Charges	117,522	123,136
d OTHER OPERATING EXPENSES		
Council Chairman's Allowance	95,253	96,158
Councillor Allowance Expenses	222,381	222,925
Local Authority Allowances	8,748	11,962
Electoral Commission Expenses	-	33,437
Insurance	530,304	504,908
Bank Fees	4,941	5,184
Other Expense	-	150,000
Total Other Operating Expenses	861,627	1,024,574

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

4. Operating Expenses (Cont.)

	2023	2022
	\$	\$
e DEPRECIATION		
Building Depreciation	1,244,237	1,259,828
Infrastructure Depreciation	211,622	217,498
Plant and Machinery Depreciation	157,889	175,026
Right of use Assets Depreciation	259,641	255,394
Equipment Depreciation	70,459	99,881
Motor Vehicles Depreciation	163,735	162,598
Total Depreciation	2,107,583	2,170,225

5. Cash and Cash Equivalents

CASH

Current Operating Accounts & Cash on Hand	6,002,927	5,883,931
TOTAL CASH	6,002,927	5,883,931

Restricted Cash

Local Authorities – Wurrumiyanga	765,966	594,406
Local Authorities – Pirlangimpi	75,612	73,582
Local Authorities – Milikapiti	170,160	129,606
Youth Diversion Unit	259,309	184,143
Remote Sport Program	116,419	140,651
Shire Libraries	42,753	147,251
Outside school Care – OSHC Regional	-	118,861
Community Safety (Regional Night Patrol)	371,337	214,211
Total Restricted Cash	1,801,556	1,602,711

Total Unrestricted

	4,201,371	4,281,220
--	------------------	------------------

Total Cash Available

	6,002,927	5,883,931
--	------------------	------------------

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

6.	Current Assets – Trade and Other Receivables	2023	2022
		\$	\$
	Rates & Annual Charges	415,916	337,691
	Accrued Income	-	33,562
	Other Receivables	390,395	237,838
	Less Provision for Doubtful Debts (Expected Credit Losses)	(475,307)	(388,896)
	TOTAL RECEIVABLES	331,004	220,195

a Trade receivables and allowance for doubtful debts

Trade receivables are non-interest bearing and are generally on 30 day terms. The ageing of trade receivables at 30 June 2023 is detailed below:

Not past due	-	124,131
Past due 31-60 days	299,657	43,354
Past due 61-90 days	16,366	19,148
Past due 91 days	490,288	388,896
Total Gross Trade Receivables	806,311	575,529

b Expected Credit Losses

Expected credit losses were identified for the following Receivables

Past due 91 days	475,307	388,896
Total Impaired Receivables	475,307	388,896

Balance at beginning of year	(388,896)	(246,150)
Expected credit Losses recognised during the year	(86,411)	(142,746)
Write off during the year	-	-
Balance at end of year	(475,307)	(388,896)

7. Other Assets

Inventories:		
Fuel Stock	77,895	71,110
Prepayments	-	48,167
TOTAL OTHER ASSETS	77,895	119,277

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

8. Property Plant & Equipment	2023	2022
	\$	\$
a Fair Value or gross carrying amount and accumulated depreciation		
Prescribed Buildings – at fair value	55,133,600	29,367,502
Less: Accumulated Depreciation and Impairment	-	(15,380,941)
Total	55,133,600	13,986,561
Prescribed Infrastructure – at fair value	6,446,100	4,821,843
Less: Accumulated Depreciation and Impairment	-	(2,763,864)
Total	6,446,100	2,057,979
Plant and Machinery – at cost	3,321,318	3,047,572
Less: Accumulated Depreciation and Impairment	(2,307,179)	(2,149,290)
Total	1,014,139	898,282
Equipment – at cost	999,203	999,203
Less: Accumulated Depreciation and Impairment	(786,540)	(716,081)
Total	212,663	283,122
Motor Vehicles – at cost	1,975,264	1,799,228
Less: Accumulated Depreciation and Impairment	(1,461,426)	(1,298,400)
Total	513,838	500,828
Right of use Assets – at cost	3,595,872	3,595,872
Less: Accumulated Depreciation and Impairment	(977,371)	(717,730)
Total	2,618,501	2,878,142
Work in Progress – at cost	-	184,197
Total	-	184,197
Total Property, Plant and Equipment	65,938,841	20,789,111

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

8. Property Plant & Equipment (Cont.)	2023	2022
	\$	\$
b Movements in carrying amounts		
Buildings		
Buildings – Opening Written Down Value	13,986,561	15,246,389
Movement in Fair Value	42,391,277	-
Less: Depreciation	(1,244,237)	(1,259,828)
Total	55,133,600	13,986,561
Prescribed Infrastructure		
Infrastructure - Opening Written Down Value	2,057,979	2,275,477
Movement in Fair Value	4,599,743	
Less: Depreciation	(211,622)	(217,498)
Total	6,446,100	2,057,979
Plant and Machinery		
Plant and Machinery – Opening Written Down Value	898,282	1,002,123
Plus: Acquisitions	273,746	71,185
Less: Depreciation	(157,889)	(175,026)
Total	1,014,139	898,282
Equipment		
Equipment - Opening Written Down Value	283,122	387,048
Less: Sold/Written Off	-	(4,045)
Less: Depreciation	(70,459)	(99,881)
Total	212,663	283,122
Motor Vehicles		
Motor Vehicles - Opening Written Down Value	500,828	476,958
Plus: Acquisitions	181,547	221,318
Less: Sold/Written Off	(4,802)	(34,850)
Less: Depreciation	(163,735)	(162,598)
Total	513,838	500,828
Right of use Assets		
Right of use Asset - Opening Written Down Value	2,878,142	3,049,210
Plus: Acquisitions	-	84,326
Less: Depreciation	(259,641)	(255,394)
Total	2,618,501	2,878,142
Work in Progress		
Opening Balance	184,197	108,708
Additions	455,293	296,360
Capitalisation	(530,784)	(220,871)
Written off	(108,706)	
Total	-	184,197
TOTAL – All Non-Current Assets	65,938,841	20,789,111

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

	2023	2022
	\$	\$
9. Trade and Other Payables, Provisions & Borrowings		
a <u>Trade and Other Payables</u>		
Goods & Services	520,043	890,535
Employee Related	224,953	191,747
GST Payable	12,500	-
Total Trade and Other Payables	757,496	1,082,282
b <u>Other Current Liabilities</u>		
Bonds Held as Deposit	13,085	15,796
Christmas Saving Club	57,122	100,700
Other Current Liabilities	27,048	44,852
	97,255	161,348
c <u>Unearned Grant Liabilities</u>		
Unearned Grant Liabilities	3,005,063	2,866,016
Total Unexpended Grant Liability	3,005,063	2,866,016
d <u>Provisions – Current</u>		
Annual Leave	503,089	461,622
Long Service Leave	165,104	165,269
Other Provisions	-	150,000
Total Current Provisions	668,194	776,891
e <u>Employee Provisions – Non-Current</u>		
Long Service Leave	261,816	193,232
Total Non-Current Provisions	261,816	193,232
TOTAL PROVISIONS	930,009	970,123
f <u>Borrowings (Unsecured)</u>		
Current Borrowings	10,000	10,000
Non-Current Borrowings	610,001	620,001
TOTAL BORROWINGS	620,001	630,001

The Department of Territory Families, Housing and Communities (previously known as the Department of Local Government and Housing) provided the Council with an interest-free loan of \$1,000,000 to assist the Council to pay outstanding debtors and staff transferred to the Council from the old Tiwi Islands Local Government as part of the Council Amalgamation in July 2008. The Council made a total repayment of \$380,000 (out of which \$10,000 was repaid in 2023) towards the loan. The loan does not accrue interest and the Department has confirmed that the loan will not be called within the next 12 months.

TOTAL TRADE AND OTHER PAYABLES, PROVISIONS & BORROWINGS	5,409,824	5,709,771
--	------------------	------------------

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

	2023	2022
	\$	\$
10. Statement of Cash Flows		
a Reconciliation of Cash		
Cash on hand and at Bank	164,668	107,533
Cash Management Account	5,838,259	5,776,398
Balances as per Statement of Cash Flow	6,002,927	5,883,931
b Reconciliation of Change in Net Assets to Cash from Operating Activities		
Deficit for the year	(1,129,648)	(2,049,561)
Add/Less:		
Depreciation and Amortisation	2,107,583	2,170,225
(Profit)/loss on Sale of Fixed Assets	-	(50,010)
Add/Less:		
Change in Trade Creditors	(324,786)	93,540
Change in Employee Provisions	109,887	(89,217)
Change in Other Provisions	(150,000)	150,000
Change in Trade and Other Receivables	(110,809)	187,248
Change in Inventories	41,382	(39,907)
Change in Other Liabilities	(64,093)	58,882
Change in Unexpended Grants	139,047	692,295
Net Cash generated from/(used in) operating activities	618,563	1,123,495
11. Commitments for Expenditure		
The Council has entered into contracts for future expenditure which are not provided in the financial statements:		
Not later than one year	359,122	474,834
	359,122	474,834

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

	2023	2022
	\$	\$
12. Grants & Contributions with Conditions		
Grants and Contributions that were obtained on the condition that they be expended on specific purposes but which are not yet expended in accordance with those conditions, are as follows:		
Grant Liability from 10/11 Funding Year		
CIGP – Miscellaneous Repairs to Bores	-	545
10/11 Grant Liability Total	-	545
Grant Liability from 11/12 Funding Year		
Community Fitness	-	1,249
Cape Forcroy Road	-	46,240
11/12 Grant Liability Total	-	47,489
Grant Liability from 12/13 Funding Year		
Child Care Pirlangimpi	-	95
SPG – Bunded Fuel Tanks Milikapiti	-	2,392
12/13 Grant Liability Total	-	2,487
Grant Liability from 13/14 Funding Year		
ISARP – Jobs Creation Package	-	109,097
NAIDOC Week	5,664	5,664
Active Remote Communities	-	30,653
Active Remote Communities – Variation Money	-	2,005
Install Cricket Pitch	-	201
13/14 Grant Liability Total	5,664	147,620
Grant Liability from 14/15 Funding Year		
ISARP – Jobs Creation Package	-	51,874
Active Remote Communities – BNT Women’s Basketball	-	1,725
14/15 Grant Liability Total	-	53,599
Grant Liability from 15/16 Funding Year		
NAIDOC Week	3,643	3,643
15/16 Grant Liability Total	3,643	3,643
Grant Liability from 16/17 Funding Year		
NAIDOC Week	2,320	2,320
Early Intervention Youth Boot Camp	-	6,110
Regional & Remote Communities	-	2,523
16/17 Grant Liability Total	2,320	10,953
Grant Liability from 17/18 Funding Year		
NAIDOC Week	5,310	5,310
17/18 Grant Liability Total	5,310	5,310

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

	2023 \$	2022 \$
12. Grants & Contributions with Conditions (Cont.)		
Grant Liability from 18/19 Funding Year		
Libraries	9,545	9,545
18/19 Grant Liability Total	9,545	9,545
Grant Liability from 19/20 Funding Year		
NAIDOC	3,295	3,295
Ranku Power Generator	1,153	1,153
Upgrade Ranku Aerodrome	151,712	151,712
Refurbishments of Aerodrome Ablution Blocks	8,714	8,714
MESSPG – Paru Pontoon	-	31,393
HMP - Fencing Program 11/12	50,469	50,469
19/20 Grant Liability	215,343	246,736
Grant Liability from 20/21 Funding Year		
Replacement of lighting system at Bathur	20,921	22,723
Second-Hand Grader - Regional	551	551
Upgrade Fencing at Bathurst Island	66,113	66,113
Upgrade Fencing at Snake Bay	30,313	30,313
Installation of Second solar powered win	4,489	4,489
Purchase of Plant and Equipment for Pirlangimpi	294	294
2020/21 Grant Liability	122,681	124,483
Grant Liability from 21/22 Funding Year		
Milikapiti Oval Upgrade	162,480	168,719
ABA Homelands Takapimilyi Project	93,847	192,097
R2R	786,761	843,533
Local Roads & Community Infrastructure	709,380	10,515
Foreshore Drain Wurrumiyanga Barge Landing Drainage Stage 2	44,271	11,996
Homelands Extra Allowance	49,625	49,625
Installation of Security Alarm System	-	7,320
Building capacity to deliver Animal Management New Grant	19,587	36,542
SPG Purchase of Workshop Equipment	10,886	79,834
Tree Lopping	-	252
3 New Septic Tanks	50,410	40,000
Upgrade Batteries Takapimilyi	-	25,000
Tree Removal Ranku	9,247	10,337
Community Benefit Fund – Bima Wear	15,216	15,690
Ranku Generator Replacement	-	5,918
Waste Natural Resource Management Grant	61,416	222,285
Remote Indigenous Broadcast Service	-	22,458
Municipal & Essential Services Program Regional	3,207	63,548
Community Safety Regional	-	149
Australia Day Celebration 2021	-	5,727
Inter-Island Car & Ferry Passenger Dingy Service	155,076	93,904
Youth Vibe Holiday Grant	756	2,000
Tiwi Day 2022	-	5,000
International Women's Day 22	-	1,390
Tourism Infrastructure	8,251	49,768
Garden Point Basketball Court Resurfacing Lighting	100,000	100,000
Milikapiti Water	125,568	150,000
Bury water lines from water source to Paru	31,393	-
2021/22 Grant Liability	2,437,377	2,213,606

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

	2023	2022
	\$	\$
12. Grants & Contributions with Conditions (Cont.)		
Grant Liability from 22/23 Funding Year		
IPG - Feasibility Study - Paru Barge Landing Upgrades	59,270	-
IPG - Scope of Service - Wurrumiyanga Waste Management	18,910	-
HHIP - Paru Project	125,000	-
22/23 Grant Liability Total	203,180	-
Total Grant Liability	3,005,063	2,866,016
13. Lease Liabilities		
Current	230,117	223,325
Total Current Lease Liabilities	230,117	223,325
Non Current	2,589,990	2,820,055
Total Non Current Lease Liabilities	2,589,990	2,820,055

14. Financial Risk Management

The main risks the Council is exposed to through its financial instruments are liquidity risk, credit risk, market risk and interest rate risk.

Liquidity Risk

Liquidity risk is the risk that the Council will not be able to meet its obligations as and when they fall due. The Council manages its liquidity risk by monitoring cash flows and also through its budget management process. Due to the nature of its business, the Council is able to estimate its income and cash flows based on grant funding timeframes.

Credit Risk

Credit risk is the risk of financial loss to the Council if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Exposure to credit risk is monitored by management on an ongoing basis. The maximum exposure to credit risk, excluding the value of any collateral or other security, is limited to the total carrying value of financial assets, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements.

The Council does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Council. The majority of the Council's debtors are government owned and funded entities and credit risk of Council is low.

Market Risk

Market risk is the risk that changes in market prices, such as interest rates and equity prices will affect the Council's income or the value of its holdings of financial instruments. Exposure to market risk is closely monitored by the Council. The Council does not have any material market risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates. The Council manages its interest rate risk by maintaining floating rate cash and floating rate debt.

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

14. Financial Risk Management (Cont.)

Sensitivity analysis

At balance date, the Council had the following financial assets exposed to variable interest rate risk:

	2023	2022
	\$	\$
Financial Assets		
Cash at bank	6,002,927	5,883,931
	6,002,927	5,883,931

At balance sheet date the Council has not entered into any loans or other financial commitments that present exposure to interest rate risk. Credit cards are the only short term financial instrument used by the Council and balances are cleared at month end. The table below details the interest rate sensitivity analysis of the Council at balance date, holding all other variables constant. A 100 basis point change is deemed to be possible change and is used when reporting interest rate risk.

	Change in Variable	Effect on Profit or Loss 2023 \$	Effect on Equity 2023 \$	Effect on Profit or Loss 2022 \$	Effect on Equity 2022 \$
Financial Assets					
Cash and Cash Equivalents	1%	60,029	60,029	58,839	58,839
	(1)%	(60,029)	(60,029)	(58,839)	(58,839)

14b. Net fair values of financial assets and liabilities

Cash and cash Equivalents:

The carrying amounts of cash and cash equivalents approximate their fair value due to its short term to maturity nature.

Loans and receivables and Trade and other payables:

Their carrying amounts approximate their fair value due to its short term to maturity nature.

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

14c. Financial Instruments Composition and Maturity Analysis

The table below reflects the undiscounted contractual settlement terms for the financial instruments of a fixed period of maturity, as well as management's expectation of the settlement period for the all financial instruments.

Financial Instruments	Within 1 year		Over 5 years maturing in 1 to 5 years		Total Carrying amount	
	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$
Financial Assets - cash flows realisable						
Cash on Hand	6,002,927	5,883,931	-	-	6,002,927	5,883,931
Trade and other receivables	331,004	220,195	-	-	331,004	220,195
Total	6,333,931	6,104,126	-	-	6,333,931	6,104,126
Financial Liabilities due for payment						
Trade and other payables	520,044	890,535	-	-	520,044	890,535
Lease Liabilities	230,117	223,325	2,589,990	2,820,055	2,820,107	3,043,380
Borrowings	10,000	10,000	610,001	620,001	620,001	630,001
Other Current Liabilities	97,255	161,348	-	-	97,255	161,348
Total	857,416	1,285,208	3,199,991	3,440,056	4,057,407	4,725,264

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

15. Fair Value Measurement

In accordance with AASB 13, the fair value of financial assets and liabilities and non-financial assets which are measured at fair value on a recurring or non-recurring basis and those assets and liabilities not measured at fair value but for which fair value is disclosed in accordance with other relevant standards, are categorised into 3 levels based on the significance of inputs used to measure the fair value. The fair value hierarchy has the following levels:

- a) Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities that an entity can access at the measurement date;
- b) Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- c) Level 3: inputs for the asset or liability that are not based on observable market data (unobservable data).

The level within which the asset or liability is classified is determined based on the lowest level of significant input to the fair value measurement.

For purposes of determining the market value at Level 1, a market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

(a) Financial Assets and Liabilities

The Council has no financial assets and liabilities measured at fair value as at 30 June 2023.

(b) Non-Financial Assets

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
30 June 2023				
Buildings & Infrastructure			61,579,700	61,579,700
30 June 2022				
Buildings & Infrastructure			16,044,540	16,044,540

Buildings and infrastructure

The fair values of the Buildings and Infrastructure are estimated using a replacement/reinstatement cost approach whereby the cost is estimated to replace a property when the property is lost or destroyed. The replacement/reinstatement cost, in the case of a building, is the rebuilding cost thereof, or in the case of property other than a building, the replacement thereof by similar property in either case in a condition equal to, but not better or more extensive than its condition when new. Where property is damaged: the repair of the damage and restoration of the damaged portion of the property to a condition substantially the same as, but not better or more extensive than its condition when new.

The Council has undertaken a revaluation of its Buildings and Infrastructure as at 30 June 2023. The valuation was performed by Jones Lang LaSelle Advisory (JLL) in line with the replacement/reinstatement cost method as defined by the *Australian Property Institute (API)* and the *Australian Accounting Standards* and has been recorded in 2023 financial year.

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

16. Reserves

Asset Revaluation Reserve

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets and available-for-sale financial assets.

Election Reserve

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

The Council in its meeting held on 27 May 2015 decided to transfer the unspent balance of the budget allocation for election expenses at 30 June each year from accumulated funds to the election reserve and use that amount of money to fund future Council general elections and by-elections at the direction of the CEO.

Asset Replacement Reserve

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

At the same meeting the Council decided to transfer an initial amount of \$25,000 from the recent sale of surplus Council vehicles from accumulated funds to the asset replacement reserve and to use that amount to fund future Council motor vehicle and major plant / equipment purchases as directed by the CEO. Future proceeds from the sale or auction of Council motor vehicles / plant / equipment are to be credited to the asset replacement reserve as directed by the CEO.

The movements of the reserve for the year ended 30 June 2023 are as follows:

	1 July 2022	Net Increments (Decrements)	Transfers, Impairments	30 June 2023
	\$	\$	\$	\$
Asset Revaluation Reserve				
Prescribed Buildings	7,743,067	42,391,276	(1,244,237)	48,890,106
Prescribed Infrastructure	2,543,238	4,599,743	(211,622)	6,931,359
Total Asset Revaluation Reserve	10,286,305	46,991,019	(1,455,859)	55,821,465
	1 July 2022	Transfer to Reserve	Transfer from Reserve	30 June 2023
	\$	\$	\$	\$
Other Reserves				
Election Reserve	-	-	-	-
Asset Replacement Reserve	-	-	-	-
Total Other Reserves	-	-	-	-

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

17. Related Party Transactions

- The related parties of the Council include: the key management personnel because they have authority and responsibility for planning, directing and controlling the activities of the Council directly;
- spouses, children and dependants who are close family members of the key management personnel; and
- Any entities controlled or jointly controlled by key management personnel's or controlled or jointly controlled by their close family members.

Key Management Personnel

Key management personnel of the Council are those persons having authority and responsibility for planning, directing and controlling the activities of Council. These include the Councillors, Chief Executive Officer and General Managers of Directorates as listed below.

a Key Management Personnel

Names of persons holding the position of key management personnel at the Council during the financial year are:

Councillors

Mayor -Pirrawayingi Puruntatameri

Leslie Tungatulum

Lynette Jane De Santis

Therese Bourke

Jennifer Clancy

Pius Tipungwuti

Jeffrey Simon Ullungura

Stanley Tipiloura

Francis Xavier Kurrupuwu

Luke Tipuamantumirri

Peter Kantilla (Ceased 26/04/2023)

Joseph Gideon Pangiraminni

CEO

Bala Donepudi (Ceased as CEO 25/09/2022)

Allan McGill (Ceased as CEO 02/04/2023)

Gina McPharlin

GMs of Directorates

Bala Donepudi

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

17. Related Party Transactions (Cont.)

b Remuneration of Key Management Personnel

The aggregate compensation made to key management personnel and other members of key management personnel in the financial year is set out below:

	2023	2022
	\$	\$
Short term employee benefits	661,937	544,837
Post-employment benefits	45,556	34,674
Other Long-Term benefits	-	-
Termination benefits	11,097	62,165
	718,589	641,675

Local Government Act 2019 regulation 13 requires a separate line for total remuneration provided to the CEO for the financial year. The total remuneration provided to the CEO is set out below:

	2023	2022
	\$	\$
Short term employee benefits	215,591	214,554
Post-employment benefits	22,786	25,357
Other Long-Term benefits	-	9,677
Termination benefits	11,097	59,250
	249,474	308,838

- c No retirement benefits have been made by the Council to Key Management Personnel.
- d No loans have been made, guaranteed or secured by the Council to Key Management Personnel during the reporting year 2022/2023.
- e No transactions other than remuneration payment or reimbursement of approved expenses were entered into by the Council with Key Management Personnel, or Related Parties of such Key Management Personnel during the reporting year 2022/2023.

f Investment in CouncilBiz

CouncilBiz was incorporated as a Local Government subsidiary on 10 June 2008. Members of CouncilBiz include the Local Government Association of the Northern Territory and eight shire councils, including Tiwi Islands Shire Council. CouncilBiz provides IT services to the councils.

Upon the incorporation of CouncilBiz, the Council made an initial funding contribution to CouncilBiz of \$50,000.

Under the terms and conditions of CouncilBiz's constitution, the debts and liabilities of CouncilBiz members are guaranteed by the members in equal shares or on the basis of the formula agreed by the members. Upon the dissolution of CouncilBiz, the amount that remains after such dissolution and the settlement of all debts and liabilities shall be transferred to another organisation with a similar purpose as agreed to by the members and which has rules prohibiting the distribution of assets and income to its members. As the Council will not realise any returns from its funding contribution to CouncilBiz, this amount was expensed when it was incurred.

:

TIWI ISLANDS REGIONAL COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

17. Related Party Transactions (Cont.)

During the year, the Council incurred expenditure with following entities under normal terms and Conditions. The Councillors may hold executive positions and/or Directorships in these organisations:

	2023	2022
	\$	\$
Tiwi Enterprise	21,538	430,244
Milikapiti Store	6,802	3,347
Pirlangimpi Progress Association	6,683	2,650
Tiwi Land Council	3,517	-
Milikapiti Sport Club	2,380	3,910
	40,920	440,151

18. Contingent Assets and Contingent Liabilities

Contingent Liabilities

Under the terms and conditions of the Constitution of CouncilBiz, the Council and other members have guaranteed the debts and liabilities of CouncilBiz. As at 30 June 2023, the amount of the obligation cannot be measured with sufficient reliability, and has not been recognised in the accounts.

Rehabilitation of Landfill Sites

The Council operates a land fill site at Tiwi Islands giving rise to an obligation to rehabilitate the site in the future. The Council at this stage is unable to quantify the amount to rehabilitate the site as the liability cannot be reliably estimated.

Other Contingent Liabilities

The Council is involved from time to time in various claims incidental to the ordinary course of business. It is not practical to estimate the potential liability at this stage.

The Council believes that it is appropriately covered for claims through its insurance coverage and does not expect any material liabilities to eventuate.

	2023	2022
	\$	\$
19. Auditor's Remuneration		
Amounts received or due and receivable by the auditors of Tiwi Islands Regional Council		
- Audit Services	53,883	50,647
- Other Assurance Services	42,858	39,401
Total Remuneration	96,741	90,048

20. Events after Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may affect the operations of the Council, the results of those operations, or the state of affairs of the Council in future financial years.