RoperGulf
REGIONAL COUNCIL
SUSTAINABLE • VIABLE • VIBRANT

ROPER GULF REGIONAL COUNCIL

Annual Report 2025-26










GUARDIANS
GULF


ROPER GULF REGIONAL COUNCIL







WARNING: Aboriginal and Torres Strait Islander readers are advised that this document may include images of people who are deceased.

The Logo

The logo was developed from a concept created by Lainie Joy of Borroloola. The five flowing figures have multiple meanings. The figures represent the five wards in our Roper Gulf Region (Never Never, Numbulwar Numburindi, Nyirranggulung, South West Gulf and Yugul Mangi), the five main rivers winding through our region (the Limmen, McArthur, Robinson, Roper and Wilton Rivers), the low-lying hills that are visible on the horizon nearly everywhere in the Region and the Rainbow Serpent that underlies everything. The colours are based on the different colours of the soils and the peoples co-existing in the Roper Gulf region.

Roper Gulf Regional Council Support Centre

Street Address: 2 Crawford Street, Katherine NT 0850
Postal Address: PO Box 1321, Katherine NT 0851
Phone: 08 8972 9000
Email: info@ropergulf.nt.gov.au
Website: ropergulf.nt.gov.au
ABN: 94 746 956 090

Workshop and Depot

Street Address: 63 Chardon Street, Katherine NT 0850 Postal Address: PO Box 1321, Katherine NT 0851

Council Offices

Barunga	08 8972 0400
Borroloola	08 8278 0049
Bulman	08 8977 3150
Jilkminggan	08 8972 9009
Manyallaluk	08 8978 0090
Mataranka	08 8972 9098
Ngukurr	08 8278 0181
Numbulwar	08 8972 9099
Wugularr	08 8978 0000

Acknowledgement of Traditional Owners

Roper Gulf Regional Council respectfully acknowledges the Traditional Owners of the land and pays respect for Elders past, present and emerging and all members of the communities within the Roper Gulf region.

This Annual Report was adopted by Council at its Ordinary Meeting on 28 October 2026.

Design

Photography: Roper Gulf Regional Council
Document Design: Moogie Down Productions
https://moogiedownproductions.com.au/





CONTENTS

OVERVIEW 7
- Welcome 7
- A message from the Mayor and Chief Executive Officer 8
- Our vision 9
- Our Region 10

GOVERNANCE 15
- Governance Structure 15
- Our Councillors 17
- Local Authorities 18
- Council Committees 19
  - Finance and Infrastructure Committee 19
  - Audit and Risk Committee 19

OUR ORGANISATION 21
- Organisational Structure 21
- Executive Team 22
- What We Do 24
- Our Staff 26
- Training and Development Opportunities 28
- Work Health and Safety 30
- Our Stakeholders 31
- Outstations 33

THE YEAR IN REVIEW 35
- Budget summary 35
- Highlights 36
- Challenges 38
- Strategic Priorities 40
- Community Grants Program 42
- Local Authority Projects 44

MEETING ATTENDENCE REPORT 46
- Council meeting attendance 48
- Finance and Infrastructure Committee Meeting Attendance 48
- Audit and Risk Committee Meeting Attendance 50
- Local Authority Meeting Attendance 50

COUNCIL PERFORMANCE 60
- Planning Framework 61
- Wellbeing 64
- Environment 70
- Infrastructure 76
- Economic Development 78
- Governance 80

FINANCIAL REPORT 84
- Summary 87
- Table – Income and Expenditure Report 88
- General Purpose Finance Report 90
  - Chief Executive Officer's Statement 94
  - Statement of Profit or Loss and Other Comprehensive Income 95
  - Statements of Financial Position 96
  - Statement of Changes In Equity 97
  - Statement of Cash Flows 98
  - Notes to the Financial Statements 99
  - Independent Auditor's Report 131





OVERVIEW

WELCOME

Roper Gulf Regional Council is pleased to present its Annual Report for 2025-26.

This report provides our communities, funding partners and stakeholders with a clear account of Council's work and performance during the financial year of 2025-26. It highlights what we have achieved, the challenges we have faced, and the progress made towards the priorities set out in our 2022-27 Strategic Plan.

The report includes information about Council's services, projects, programs and financial performance across the Roper Gulf region. It has been prepared in accordance with Part 14.1 of the Local Government Act 2019 and reflects our commitment to transparent, accountable and responsible local government.

We thank our staff for their hard work throughout the year. Their knowledge, commitment and connection to the communities we serve are central to Council's work and the outcomes presented in this report.

While every effort has been made to ensure the accuracy of the content in this Annual Report, we acknowledge that errors may occur. We welcome your feedback on the content and presentation of this Annual Report at info@ropergulf.nt.gov.au.

Thank you to our communities, partners and stakeholders for your continued trust, support and collaboration as we work together towards a more sustainable, viable, and vibrant region.

MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE OFFICER

We are pleased to present Roper Gulf Regional Council's Annual Report for 2025–26 FY. This report reflects the work of our Elected Members, Local Authority members and employees, as well as the support and involvement of the communities and partners we work with across the region.

Throughout the year, Council continued to deliver essential services, progress infrastructure projects and support programs that contribute to the safety, wellbeing and liveability of our communities.

The severe weather and flooding experienced during the year highlighted the challenges of delivering services across a large, remote and climate-impacted region. Road closures and restricted access affected communities, Council operations and project delivery. We acknowledge the resilience of affected communities and thank Council employees, emergency services, government agencies and local organisations for their contribution to the response and recovery.

Remoteness remains an ongoing challenge for Council. Long distances, seasonal access restrictions, workforce pressures, limited contractor availability and increasing freight and construction costs can affect service delivery, project budgets and timeframes. Despite these challenges, our employees continued to work with care and commitment to deliver services and achieve positive outcomes across the region.

Council also continued investing in local employment, workforce development and culturally responsive service delivery. Progress was made across our community programs, employment services, infrastructure works and staff training initiatives. Council remained focused on creating opportunities for local people, strengthening organisational capability and delivering services that respond to community needs.

Community engagement remained central to our work. Council supported events and activities across the region, including Australia Day, ANZAC Day, National Reconciliation Week and NAIDOC Week, as well as the Barunga and Malandarri festivals. These events provided opportunities to celebrate local culture and history, bring communities together and strengthen relationships.

Advocacy was another important focus during the year. Council representatives travelled to Canberra to raise priorities affecting remote communities, including sustainable local government funding, infrastructure, childcare, water security and greater recognition of Aboriginal-controlled regional councils. Council will continue advocating for funding and policies that reflect the cost and complexity of delivering services across remote areas.

We acknowledge the support of the Australian and Northern Territory governments and our other funding and delivery partners. These partnerships are essential to delivering services and infrastructure across the Roper Gulf region.

Most importantly, we thank our Elected Members, Local Authority members and employees for their commitment throughout the year. We also thank Elders, residents, community organisations and partners for their guidance, trust and continued involvement in Council's work.

We are proud of what was achieved during 2025–26 while recognising that there is still much to be done. We look to the year ahead with optimism and determination and will continue working together to strengthen communities and improve the quality of life of Roper Gulf residents.



David Hurst
Chief Executive Officer



Tony Jack
Mayor



OUR VISION

Roper Gulf Regional Council's vision is to be **Sustainable, Viable and Vibrant.**

OUR MISSION

To work as a well-informed organisation to deliver services to all Roper Gulf Council residents which meet their needs and improve their quality of life.

OUR VALUES

1. Honesty

all dealings and decisions are transparent, backed by integrity, and truth.

2. Equality

all people treated fairly, with dignity, without bias, based on facts.

3. Accountability

actions and decisions comply with policies, procedures, and legislative requirements.

4. Respect

understanding and acceptance of the feelings, rights and culture of all with whom we deal.

5. Trust

a focus on building mutually supportive, healthy relationships built and maintained over time.

These five (5) values are actively promoted, encouraged and recognised within our workplace. It is Council's expectation that all staff display these values during the performance of their duties for the Council.





OUR REGION

Roper Gulf Regional Council delivers services across one of the largest and most diverse local government areas in the Northern Territory, covering more than 201,000 square kilometres.

The Roper Gulf region stretches from the Kakadu escarpment in the north to the Barkly Tablelands in the south, and from the Stuart Highway in the west to the Gulf of Carpentaria and the Queensland border in the east. Across this vast area, the landscape is shaped by tropical savannahs, arid grasslands, open woodlands, sandstone formations and limestone escarpments.

A significant proportion of the land is protected under Aboriginal freehold title through the Aboriginal Land Rights (Northern Territory) Act 1976 (Cth).

The region is also shaped by its major river systems. The Roper, Wilton, McArthur, Robinson, and Limmen rivers are central to the landscape and identity of the region and are represented in Council's logo. The Katherine, Edith, Fergusson, East Alligator and King rivers also begin their journeys within the Council area.

The Council area includes fourteen (14) remote communities and townships, each with its own strengths, cultures, and traditions. Together, they contribute to the strong social and cultural identity of the region.

The region is divided into five (5) governing wards: Niyrranggulung, Never Never, Yugul Mangi, Numbulwar Numburindi, and South West Gulf. Every ward reflects the distinct characteristics, languages, and cultural practices of the communities it represents.

Cattle grazing is the region's primary land use and continues to play an important role in the local economy. Mining and tourism also contribute to employment, investment and regional development.

Council recognises both the opportunities and challenges that come with delivering services across such a large and diverse region. We remain committed to working alongside our communities to support a sustainable, viable and vibrant future.

AN OVERVIEW OF THE ROPER GULF REGION:

POPULATION
6,486

GEOGRAPHICAL AREA
201,000 KM²

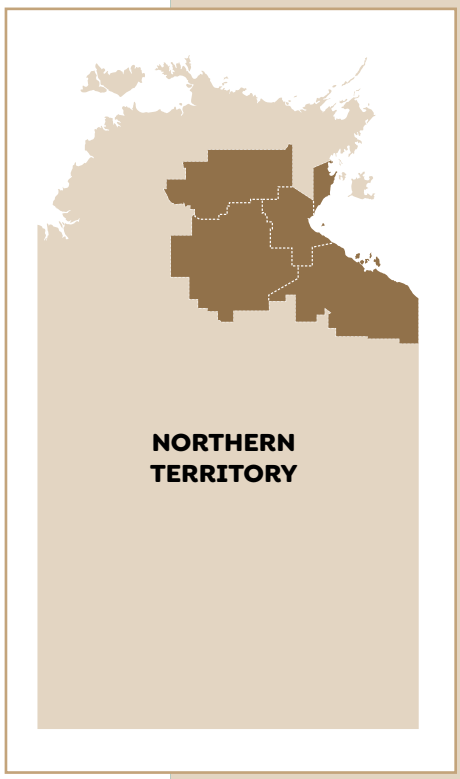
MEDIAN AGE
29

MAIN RIVERS
Limmen
McArthur
Robinson
Roper
Wilton

TOP LANGUAGES
(used at home other than English):
Kriol
Nunggubuyu
Garrwa
Anindilyakwa
Yanyuwa

OUTSTATIONS (HOMELANDS)
Badawarrka
Baghetti
Barrapunta
Costello
Kewulyi
Mole Hill
Mount Catt
Mulggan Camp
Nulawan

ABORIGINAL & TORRES STRAIT ISLANDER POPULATION
4,879
(75.2%)





COUNCIL WARDS:

Never Never Ward:
Daly Waters, Jilkminggan, Larrimah, Mataranka and Minyerri (Hodgson Downs)

Numbulwar-Numburindi Ward:
Numbulwar

Nyirranggulung Ward:
Barunga, Bulman - Weemol, Manyallaluk (Eva Valley) and Wugularr (Beswick)

South West Gulf Ward:
Borroloola and Robinson River

Yugul Mangi Ward:
Ngukurr and Urapunga





GOVERNANCE

GOVERNANCE STRUCTURE

Council is a local government body established and operating in accordance with the *Local Government Act 2019* (the Act) and its statutory instruments. Section 4 (1)(a) of the Act recognises local government as a distinct and essential sphere of government. Chapter 2 of the Act establishes the system of constitutive provisions for local government bodies in the Northern Territory, which includes Roper Gulf Regional Council.

Council's role, functions and objectives are set out in Part 2.3 of the Act and can be summarised as providing an accountable and representative government body, making decisions on behalf of the region's constituents and delivering key services and facilities.

To support fair and effective representation, the Roper Gulf region is divided into five administrative wards that encompass townships, Aboriginal communities, outstations, as well as various regional and remote areas. The five wards are Never Never, Numbulwar Numburindi, Nyirranggulung, South West Gulf, and Yugul Mangi.

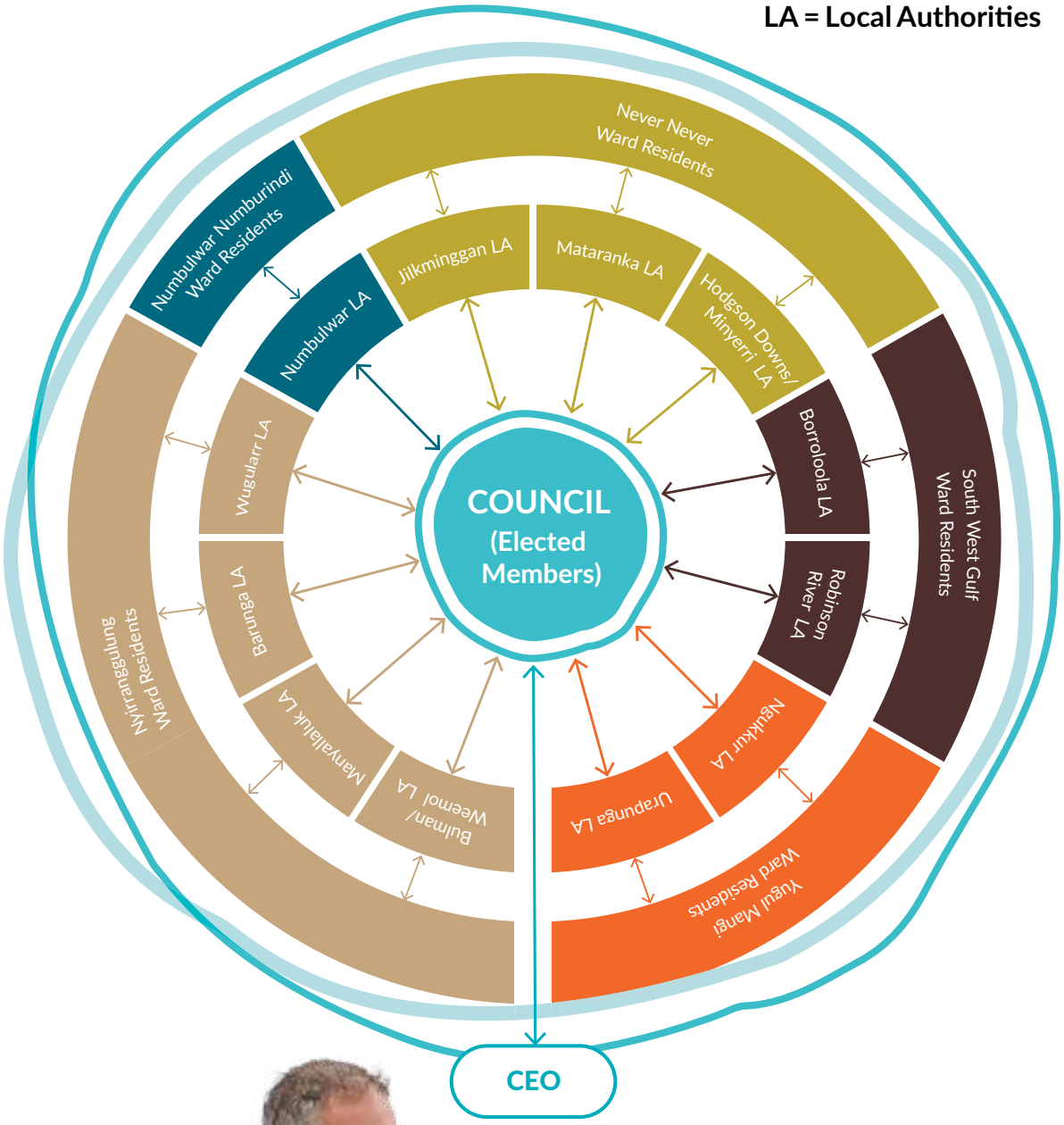
Council itself comprises thirteen democratically elected members (Councillors) from across the five wards. Councillors are elected for four-year terms through local government general elections conducted in accordance with Chapter 8 of the Act and the Local Government (Electoral) Regulations 2021. These elections are overseen by the Northern Territory Electoral Commission (NTEC).

Council has a Principal Member (Mayor) and a Deputy Principal Member (Deputy Mayor), who are elected from within and by its elected members at its first Ordinary Meeting of Council. Elected Members are appointed and function within the legislative provisions of the Local Government Act 2019, including the Code of Conduct, which is prescribed at Schedule 1 of the Act.

Council supports open and transparent communication with communities, employees and stakeholders and encourages people across the region to take part in planning and decision-making.

Elected Members are accountable to the people of the Roper Gulf region, who expect Council to apply good governance through its decisions, processes and systems. Residents and stakeholders can participate by attending Local Authority meetings, which are held at least four times each year. Recommendations and requests from Local Authorities are presented to Council for consideration and, where approved, referred to Council employees for implementation.

LA = Local Authorities





OUR COUNCILLORS

Roper Gulf Regional Council is comprised of thirteen democratically elected members (Councillors) representing the region's five wards.

Following the 2025 Local Government Elections, the fifth-term elected Council was officially sworn in at its inaugural Ordinary Meeting on 25 September 2025. At the meeting, Councillor Tony Jack of the South West Gulf Ward was appointed Mayor and Councillor Helen Lee of the Nyirranggulung Ward was appointed Deputy Mayor.

Elected Members are appointed and function within the legislative provisions of the *Local Government Act 2019*.

As at 30 June 2026, the Elected Members of Council for the 2025–2029 term are:

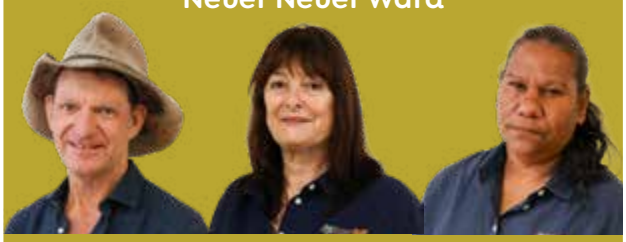


Mayor
Tony Jack
(South West Gulf Ward)



Deputy Mayor
Helen Lee
(Nyirranggulung Ward)

Never Never Ward



from left: Councillor Des Barritt, Councillor Sue Edwards, Councillor Patricia Farrell

Numbulwar-Numburindi Ward



from left: Councillor Kathy-Anne Numamurdirdi, Councillor Edwin Nunggumajbarr

Nyirranggulung Ward



from left: Deputy Mayor Helen Lee, Councillor John Dalywater, Councillor Preston Lee

Yugul Mangi Ward



from left: Councillor Michelle Farrell, Councillor Olga Daniels

South West Gulf Ward



from left: Mayor Tony Jack, Councillor Samuel Evans, Councillor Ash Garner

N.B. Michelle Farrell joined Council following a by-election for the vacant Yugul Mangi Ward position in December 2025. Following the resignation of Councillor Melissa Andrews-Wurramarrba in February 2026, Olga Daniels was declared elected on 25 June 2026.

LOCAL AUTHORITIES

Council has established Local Authorities to strengthen community representation and support local decision-making across the Roper Gulf region.

Local Authorities represent their individual communities and townships. Their advisory and delegated responsibilities include planning and nominating local priorities, allocating Local Authority Project Funding and providing input into Council's strategic planning.

Members are local residents selected by Council for their knowledge of the community and their ability to contribute to its effective functioning. Local Authorities ensure communities have a direct voice in local government and meet at least four (4) times each year.

The role of the Local Authorities in the Roper Gulf region is to:

- Provide advice to the Council on service delivery plans, including infrastructure requirements for communities and associated outstations, or local Region or wards, and to contribute to the development of Regional Business Plans
- Alert and advise the Council on new and emerging issues within the scope of Council activities
- Advise on specific Council, community and social projects that impact on the community or region
- Advise and support Council staff in the local implementation of the Regional Business Plan, particularly in the area of cross-cultural best practice in governance and service delivery
- Respond to identified community needs, if appropriate, by participating and organising activities such as community events, youth, community safety, housing advice and community planning and infrastructure development.



COUNCIL COMMITTEES

Roper Gulf Regional Council has established committees under the Local Government Act 2019 to support Council's decision-making. These committees carry out a range of functions and may include members who are not Elected Members or Council employees.

FINANCE AND INFRASTRUCTURE COMMITTEE

The Finance and Infrastructure Committee assists the Council in overseeing its finances, infrastructure and resources. It operates as an executive committee under Part 5.2 of the Local Government Act 2019 and carries out Council's financial management responsibilities during the months when Ordinary Meetings of Council are not held. The Committee generally meets every second month.

As at 30 June 2026:

Members of the Finance and Infrastructure Committee:

- Awais Ur Rehman (Independent Member from July 2025 to February 2026)
- David Blair (Independent Member from June 2026)
- The Mayor Tony Jack
- The Deputy Mayor Helen Lee
- Councillor Ash Garner
- Councillor Edwin Nunggumajbarr
- Councillor Kathy-Anne Numamurdirdi
- Councillor Des Barritt

AUDIT AND RISK COMMITTEE

The Audit and Risk Committee assists Council in monitoring financial management, risk and compliance. This includes Council's compliance with the Local Government Act 2019, relevant statutory instruments and applicable Accounting Standards. Further information is available in the Committee's Terms of Reference at www.ropergulf.nt.gov.au.

Members of the Audit and Risk Committee:

- Ian Swan – Chairperson (Independent Member)
- Carolyn Eagle (Independent Member)
- Claudia Goldsmith (Independent Member)
- Councillor Samuel Evans
- Councillor Preston Lee


Workwear Katherine
STEEL BLUE
UNIT
Roper Gulf Region
Council



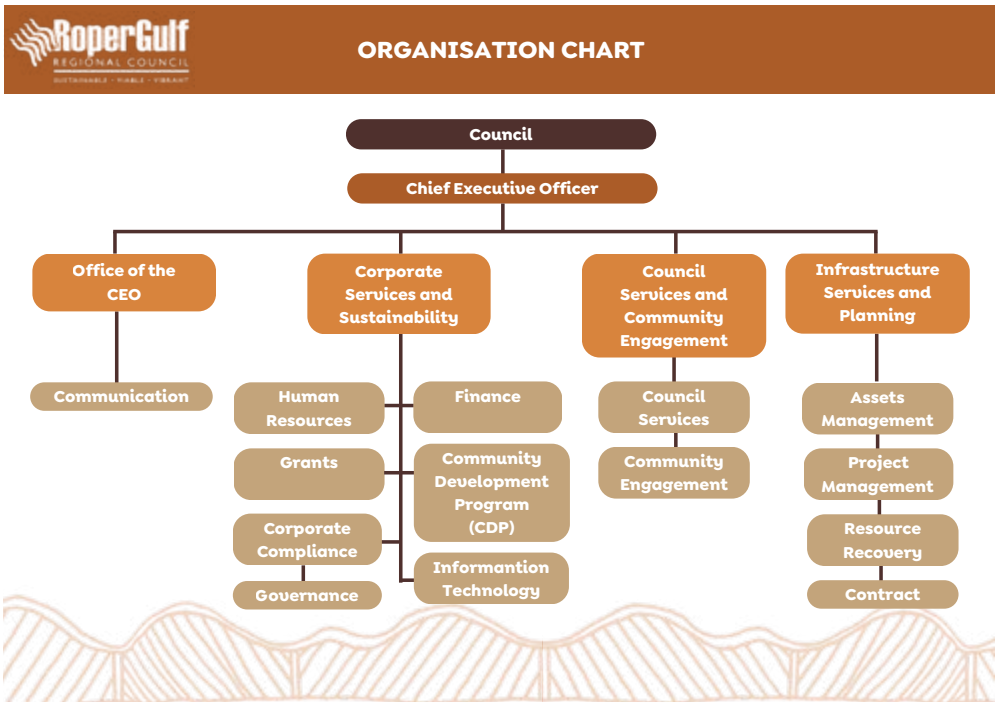
OUR ORGANISATION

ORGANISATIONAL STRUCTURE

Roper Gulf Regional Council delivers more than 40 services to residents across the region. These services range from maintaining public spaces and managing waste to delivering of youth diversion activities and individual care services. Many of these services are shaped by local needs and play an important role in the day-to-day life of our communities.

Council's service delivery is supported by teams based at the Katherine Support Centre and Workshop Depot. These teams provide administrative, human resources, finance, information technology, governance, communication and planning support across the organisation.

Our organisational structure is designed to support the delivery of the key outcome areas, strategic objectives and goals set out in the Strategic Plan 2022-27.



EXECUTIVE TEAM

The Executive Management Team consists of the Chief Executive Officer, the General Managers of Corporate Services and Sustainability, Council Services and Community Engagement and Infrastructure Services and Planning. Together, they oversee the four respective divisions of our organisation.

The Executive Management Team is responsible for implementing Council decisions and providing advice to Council, its Committees and Local Authorities. They also coordinate Council's operations across the region, support strategic decision-making and monitor compliance, service delivery and major projects.



CHIEF EXECUTIVE OFFICER
David Hurst

David commenced employment with Council in April 2021 and was appointed General Manager of Council Services and Community Engagement in October 2022. In May 2024, he stepped into the role of Acting Chief Executive Officer and was formally appointed as Chief Executive Officer in October 2024.

David brings over 30 years of leadership experience in Local Government, State Government, Aboriginal Corporations and the not-for-profit sector across Australian Capital Territory, New South Wales, Queensland and the Northern Territory. He has lived and worked in remote Aboriginal communities for 7 years in senior leadership roles.

David has a Bachelor degree in Business and Post Graduate certificate in Case Management. With a passion for community development and organisational capacity building, David's goal is to promote an integrated approach to local employment and economic development through job creation and high-quality service delivery.



GENERAL MANAGER CORPORATE SERVICES AND SUSTAINABILITY
Cindy Haddow

Cindy was appointed General Manager Corporate Services and Sustainability in October 2022. Cindy has spent the past 20 years living in Katherine and has worked in senior leadership roles in the Australian Government, Northern Territory Government and the not-for-profit sector. Cindy is committed to working collaboratively to ensure Council has high-quality corporate support to deliver services to communities.

Cindy holds a Master's Degree in Business Administration and a Postgraduate Certificate in Public Sector Management. Cindy is passionate about Indigenous workforce development and developing community capacity to meet the social and economic challenges faced in remote communities.



GENERAL MANAGER COUNCIL SERVICES AND COMMUNITY ENGAGEMENT

Tony Hopp

Tony was appointed General Manager Council Services and Community Engagement in May 2025, after acting in the role since late August 2024. He has been with Roper Gulf Regional Council for five years, previously serving as HR Advisor, Training Coordinator, and HR Manager.

With a background in human resources and training, Tony brings strong leadership and workforce development experience to the role. Before relocating to the Northern Territory in the early 2000s, he served as a long-term member of the Australian Defence Force, gaining extensive experience in operations and team management. He holds a Bachelor of Administrative Leadership and a Diploma in Security (Risk Assessment).

Tony is passionate about improving the lives of community members and Council staff by creating meaningful employment and training opportunities that empower individuals and build stronger, more resilient communities across the region.



GENERAL MANAGER INFRASTRUCTURE SERVICES AND PLANNING

Luke Haddow

Luke joined Roper Gulf Regional Council in 2023 and was appointed General Manager Infrastructure Services and Planning in March 2025, after acting in the role since June 2024.

With a strong background across all aspects of the infrastructure service division, including fleet, mechanical operations, engineering, project management, and asset management, Luke also draws on over a decade of experience running his own engineering business in Katherine.

Luke holds an Advanced Diploma of Engineering and is trade-qualified as both a Fitter Machinist and Mechanic. He began his career in Katherine, completing his apprenticeship locally and working on a variety of regional projects in mining and defence.

Luke is focused on developing structured processes and procedures to improve efficiency and reduce costs across the infrastructure division. He is passionate about projects that deliver practical outcomes for communities, turning ideas into substantial, on-the-ground results.

WHAT WE DO

OFFICE OF THE CEO

- Strategic Management and Planning
- Communications
- Advocacy

INFRASTRUCTURE SERVICES

- Contract Management
- Project Management
- Asset Management
- Outstation Services
- Waste Management
- Cemetery Management
- Urban Planning and Design

CORPORATE SERVICES AND SUSTAINABILITY

- Financial Management and Planning
- Human Resources
- Community Development Program
- Grants
- Information Technology
- Corporate Compliance
- Governance
- Safety and Risk

COUNCIL SERVICES AND COMMUNITY ENGAGEMENT

- Aged and Disability Care
- Animal Management
- Childcare
- Libraries
- Rubbish collection
- Maintaining parks and public spaces
- Maintaining community roads and paths
- Night Patrol
- Remote Indigenous Broadcasting Service
- School Nutrition Program
- Outside School Hours Care
- Sport and Recreation
- Airstrips
- Community Engagement
- Youth Services
- Alcohol and other Drugs Education




BEST ON GROUND
CERTIFICATE
Martina Brown









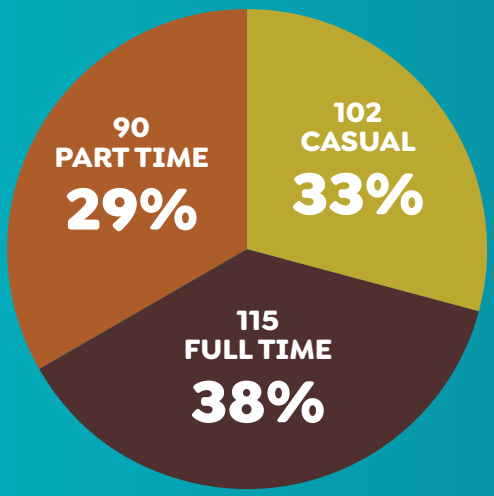
OUR STAFF

TOTAL
307

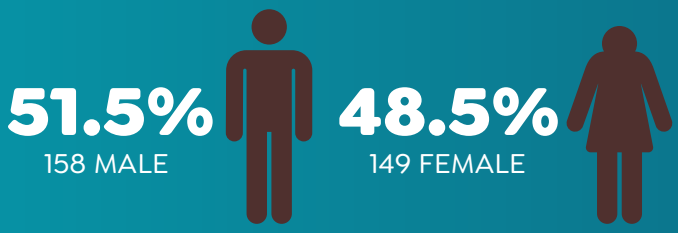




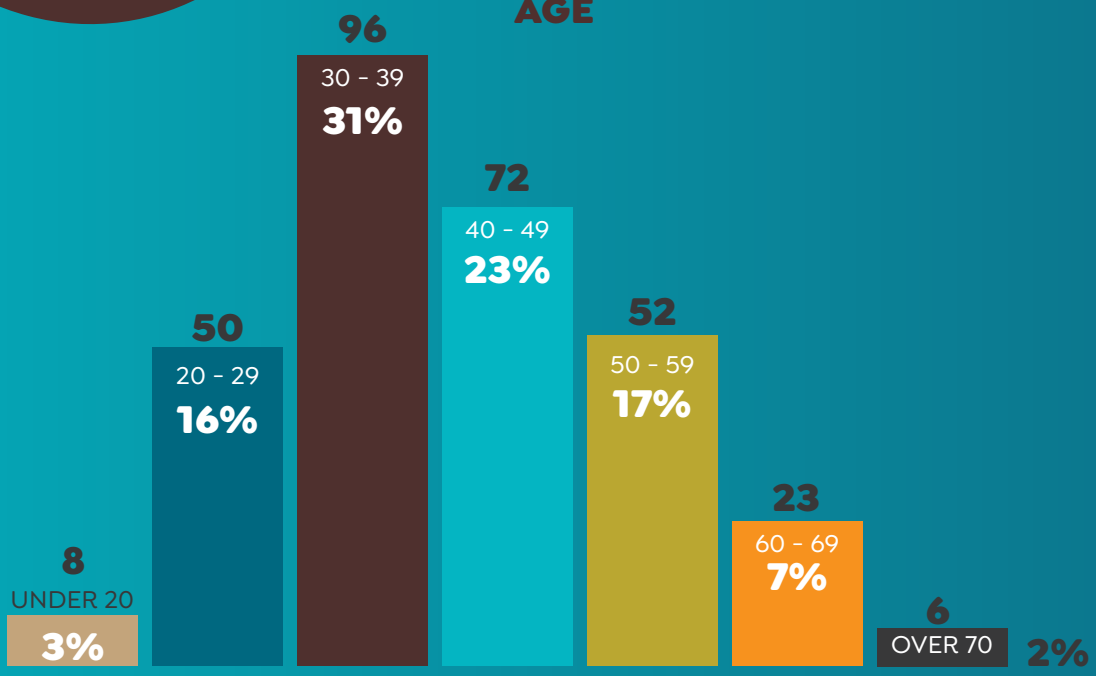
EMPLOYMENT TYPE



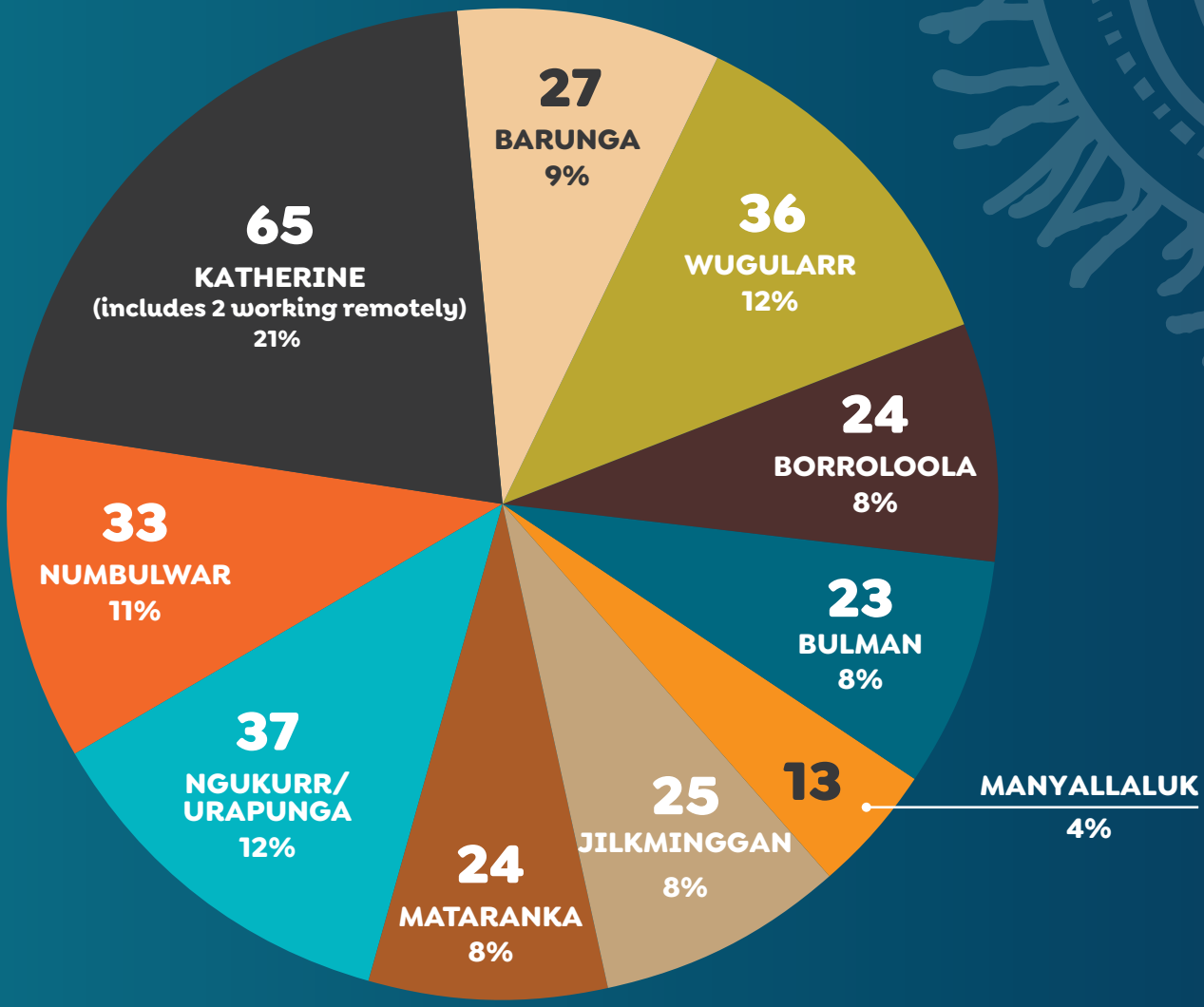
GENDER



AGE



EMPLOYEE LOCATIONS



2 (1%)	Office of the CEO
30 (10%)	Corporate Services and Sustainability
261 (85%)	Council Services and Community Engagement
14 (5%)	Infrastructure Services and Planning

TRAINING AND DEVELOPMENT OPPORTUNITIES

At Roper Gulf Regional Council, we create a culture of continuous growth and development, recognising the importance of each employee's professional journey within local government.

Over the past financial year, we provided opportunities for staff to engage in customised training and development programs aimed at enhancing their skills and advancing their careers. More than a hundred of our staff members eagerly accepted these opportunities, participating in a wide range of training activities.

Our commitment to personalised learning experiences prioritises face-to-face training sessions within our communities. This approach not only boosts the effectiveness of the training but also reflects our dedication to connecting with our staff on a personal and community-focused level.

We are incredibly proud of the commitment and enthusiasm our team has shown in taking on these learning opportunities and empowering their professional growth.

The training courses delivered in 2025-26 included:

- **First Aid and CPR**
- **4WD** - Operation on Unsealed Roads
- **Machinery Maintenance** - Operate and Maintain Basic Machinery and Equipment
- **Tractor Training** - Operate Tractors
- **White card training** - Prepare to work safely in the construction industry
- **Heavy machinery** - Backhoe, Excavator, Front End Loader, Grader, Skid steer, Tractor
- **Forklift** - Licence to Perform High Risk Work - LF
- **ARO** - Aerodrome Reporting Officer Skill Set
- **Media Training**
- **Public Speaking Training**
- **Fire Warden**
- **Food Safety** - Basic safety practices and supervision skillset training
- **Food Safety Supervision Skill Set**
- **De-Escalation Training**
- **Traffic Control Training** – TC1, TMI1
- **Conflict Intelligence Training**
- **Suicide Awareness Training**
- **Preventing Discrimination, Harassment and Bullying**
- **Difficult Conversations and Conflict Intelligence Training**
- **Harbour Software Training**
- **Fringe Benefits Tax Training**
- **JSCI** – Job Seeker Classification Instrument Training
- **Core Cultural Learning Module with AIATSIS**

During 2025–26, Council continued to support employee training and professional development through a range of virtual short courses delivered by the Australian Institute of Management (AIM).

These courses supported employees to strengthen practical workplace skills, develop their leadership capability and continue their professional development.

Examples of the virtual courses undertaken by Council staff this year include:

- **Conflict Resolution**
- **AI Essentials for Business**
- **The Mindful Leader**
- **Building High Performance**
- **Leading with Emotional Intelligence**
- **Effective Communication**
- **Mate to Manager**
- **Resilience in Self**

APPRENTICESHIPS AND TRAINEESHIPS

Roper Gulf Regional Council supports apprenticeships and traineeships as an important way to develop local skills and build Council's future workforce.

Council's Apprenticeship and Traineeship Scheme provides opportunities for new employees and existing staff to gain recognised qualifications while developing practical skills in the workplace. Participants combine formal study with hands-on experience and receive support from qualified employees throughout their training.

Opportunities available through the scheme include:

- Mechanical Apprenticeships
- Administration Traineeships

Council also recognises the importance of using accredited units of competence and non-accredited training courses to support further professional development and compliance within the following areas:

- Civil Construction
- Sport and Recreation
- Aged Care
- Early Childhood
- Project Management
- Leadership and Mentoring



WORK HEALTH AND SAFETY

Our organisation is committed to setting a high standard in work health and safety and to continually improving how risks associated with our operations are identified and managed.

The health, safety and wellbeing of everyone connected to Council are central to this commitment. This includes our employees, contractors, visitors and community members who use Council facilities and services. Council aims to maintain high standards of workplace health and safety management across all areas of the organisation.

We believe that maintaining these standards requires the commitment and active participation of everyone in the workplace. By working together, following safe work practices and reporting hazards and incidents, we can provide an environment that supports safety, wellbeing and productivity.



OUR STAKEHOLDERS

Community and stakeholder engagement is a vital part of our service, enabling us to better connect with the people who live and work in the Roper Gulf region and understand their needs and aspirations. Stakeholder engagement and consultation were key components in the development of our Strategic Plan and have been a strategic focus over the past financial year.

Our stakeholders are important to us, and we are committed to building strong and effective relationships by enhancing engagement, collaboration, and knowledge sharing, as well as actively participating in community events.

	STAKEHOLDER GROUP	WHY THEY ARE IMPORTANT TO US	WHY WE ARE IMPORTANT TO THEM	HOW WE ENGAGE WITH THIS GROUP
EXTERNAL	Constituents (Residents)	Utilise our services, programs and facilities and provide valuable feedback.	Provide high quality services, representation, advocacy, programs and facilities.	• Public meetings • Community events • Corporate documents • Website • Social media • Surveys
	Ratepayers	Provide funding to deliver services and infrastructure and provide valuable feedback.	Provide high quality services and infrastructure.	• Public meetings • Community events • Corporate documents • Website • Social media • Surveys
	Northern Land Council	Provides guidance, local advice and strategies for community engagement and growth.	Deliver services on the ground, and provides support, partnerships and resources.	• Public meetings • Formal meetings • Corporate documents
	Business owners	Economic development and local employment.	Utilise the products and services and enhance business.	• Public meetings • Community events • Website • Social media • Electronic communication
	Visitors	Provide economic benefits and need for local employment.	We provide services, facilities and infrastructure.	• Website • Social media • Posters
	Community groups and local Aboriginal Controlled Corporations	Sharing of community knowledge, connections and resources.	Provide support, partnerships and resources.	• Public meetings • Community events • Contracts • Formal Partnerships • Joint Service Delivery • Local Decision making

	STAKEHOLDER GROUP	WHY THEY ARE IMPORTANT TO US	WHY WE ARE IMPORTANT TO THEM	HOW WE ENGAGE WITH THIS GROUP
EXTERNAL	Government (Territory and Commonwealth)	Provides oversight, guidance, funding opportunities and advocacy on behalf of the Council.	Deliver services on the ground and provide local advice/strategies.	• Public meetings • Formal meetings • Corporate documents • Electronic communication
	Media	Help to raise awareness of events, services, projects or local issues.	Provide stories and information.	• Media releases • Website • Social media • Interviews
	Suppliers and contractors	Provide products and services.	Utilise the products and services and enhance business.	• Contract management processes (tenders) • Website • Electronic communication
	Emergency Services	Provide emergency management and services for the wellbeing of our constituents.	Provide logistical, infrastructure, strategic and consultative assistance.	• Local Emergency Planning; • Local Emergency Committees • Legislative provisions • Electronic communication
	Other Local Councils	Common purpose, collaboration.	Common purpose, collaboration.	• Formal meetings • Electronic communication Local Government Association of the Northern Territory (LGANT)
INTERNAL	Employees	Provide knowledge and skills to the organisation and deliver high quality services.	Provide fair employee payment, benefits, training and development opportunities and a safe work environment.	• Surveys • Staff meetings • Electronic communication
	Elected Members	Elected representatives and strategic decision making of Council.	Implementation of Council's strategic decisions.	• Public meetings • Formal meetings • Formal administrative support
	Advisory groups	Assist with the decision making process.	Implementing the decisions of Council.	• Public meetings • Formal meetings • Website

OUTSTATIONS

In partnership with the Northern Territory Government Department of Territory Families, Housing and Communities, Roper Gulf Regional Council provides basic core services to outstations, also known as homelands, across the local government area. An outstation is a small, remote satellite community of a larger Aboriginal community, where people have chosen to live due to the land's cultural and spiritual significance.

Within the Roper Gulf region, approximately 155 people live across eight outstations and one town camp serviced by Council, with Mulggan Camp having the largest population at approximately 95 people. These figures are approximate due to the transient nature of these locations and the seasonal variations that occur due to wet weather restricted access.

Council's experienced Outstations team operates within the Infrastructure Services and Planning department and is based at the Workshop Depot in Katherine. The small and dedicated team regularly travels across the region to coordinate and oversee the delivery of municipal, housing and essential services to some of the most remote locations in the Council area.

Outstations serviced from Bulman and Katherine:

- Barrapunta
- Baghetti
- Mount Catt

Town Camp serviced from Mataranka and Katherine:

- Mulggan Camp

Outstations serviced from Ngukurr and Katherine:

- Badawarrka
- Costello
- Kewulyi
- Mole Hill
- Nulawan

Roper Gulf Regional Council receives funding from the Northern Territory Government Department of Territory Families, Housing and Communities to deliver services and infrastructure works across eligible outstations.

Municipal and Essential Services

The Municipal and Essential Services funding supports repairs, maintenance, minor works and the general operational costs of delivering municipal and essential services.

Municipal services primarily include road and aerodrome maintenance, waste management, landscaping, dust control in common areas, firebreaks, dog control programs and environmental health activities. Essential services activities are concerned with electricity, water and the operation and maintenance of sewerage systems.

Council delivers these services at Barrapunta, Baghetti, Mount Catt, Badawarrka, Costello, Kewulyi, Mole Hill, Nulawan and Mulggan Camp.

Housing Maintenance Services

The Housing and Maintenance Service funding is used for the direct costs associated with undertaking urgent and planned repairs and maintenance of dwellings to help homeland residents to live in a safe and healthy environment.

Council delivers these services at Barrapunta, Baghetti, Mount Catt, Badawarrka, Costello, Kewulyi, Mole Hill, Nulawan and Mulggan Camp.

Homelands Capital Program

The Homelands Housing and Infrastructure Program (HHIP) is jointly funded by the Australian and Northern Territory governments and supports critical repairs, maintenance and infrastructure upgrades across Northern Territory homelands. The program aims to improve housing and essential infrastructure and support safer, healthier living conditions for people living on homelands.

Council received funding to deliver housing and infrastructure upgrades at Barrapunta, Baghetti, Mount Catt, Badawarrka, Costello, Kewulyi, Mole Hill and Nulawan.



THE YEAR IN REVIEW

BUDGET SUMMARY

Where did our money come from?

Total Revenue

$34,355,368

- REVENUE FROM GRANTS — $21,426,787
- REVENUE FROM RATES & CHARGES — $4,474,445
- REVENUE FROM AGENCY CONTRACTS — $6,357,600
- OTHER REVENUE — $2,096,536

Where was the money spent?

Total Expenditure

$47,919,024

- EMPLOYEE COSTS — $21,671,661
- MATERIALS & CONTRACTS — $10,382,211
- DEPRECIATION & IMPAIRMENT — $6,150,563
- FINANCE COSTS — $135,252
- OTHER EXPENSES — $9,579,337

How much was spent on our five largest service delivery programs?

- TOTAL SPENT ON MUNICIPAL SERVICES — $6,451,231
- TOTAL SPENT ON NIGHT PATROL — $4,198,516
- TOTAL SPENT ON CDP/RAES — $5,428,230
- TOTAL SPENT ON SPORT & RECREATION — $1,382,226
- TOTAL SPENT ON AGED CARE SERVICES — $1,360,888

HIGHLIGHTS

Key projects and events delivered in 2025-26

2025	**July**	NAIDOC celebrations across the region
	August	Council's Guardians of the Gulf competed in the National Australasian Management Challenge
	August	Official Opening of the Borroloola Sports and Cyclone Shelter
	September	Local Government Elections – fifth term of Council
	October	Transitioning from Community Development Program (CDP) to Remote Australian Employment Services (RAES)
	November	Borroloola Barra Cup
	November	Citizenship Ceremony in Mataranka
	November	Opening of the Mataranka Aged Care Facility
	November	LGANT Conference 2025 in Darwin
2026	**January**	Australia Day celebrations across the region
	March	Regional Flood Disasters
	April	ANZAC Day celebrations across the region
	April	Council's Roper Rangers competed in the NT Australasian Management Challenge
	May	Mataranka Never Never Festival support
	May	National Reconciliation Week 2026
	June	BARUNGA Festival celebration
	June	ALGA Conference in Canberra and appearance at Parliament House Standing Committee on Regional Development, Infrastructure and Transport








Roper Gulf




Roper Gulf

CHALLENGES

- **Recognition of Aboriginal-controlled Regional Councils**
- **Service and Project Delivery in a remote and climate-impacted region**

RECOGNITION OF ABORIGINAL-CONTROLLED REGIONAL COUNCILS

During 2025–26, Council continued to face challenges arising from government funding and eligibility requirements that do not recognise regional councils as Aboriginal-controlled organisations.

Roper Gulf Regional Council is governed by locally elected representatives, with 10 of its 13 Elected Members being Aboriginal leaders. Over 70% of Council's workforce also consists of local Aboriginal people who live in and understand the communities they serve. Through its local leadership, workforce and strong community connections, Council operates as an Aboriginal-controlled organisation.

However, some government programs apply definitions that do not recognise this form of Aboriginal governance. As a result, Council may be unable to apply for funding or deliver programs reserved for recognised Aboriginal-controlled organisations, despite having the workforce, systems, experience and community relationships required.

This became particularly evident during the introduction of the Australian Government's Remote Australia Employment Service (RAES). Council was successful in securing delivery of the program in one region but was not successful across all regions.

While Council can deliver RAES and has demonstrated its service-delivery capacity, it is not recognised as an Aboriginal-controlled organisation under the program's definition. In October 2025, Council joined neighbouring regional councils in calling for an urgent review of these eligibility requirements.

Being excluded from programs such as RAES can reduce opportunities to connect employment support with Council's existing services, local workforce and knowledge of community needs. It can also result in services being delivered by external providers without the same established local presence or, in some cases, leave communities without a service when another provider is unavailable.

Council continued this advocacy during a visit to Canberra in June 2026. Mayor Tony Jack, Councillors, Chief Executive Officer David Hurst and executive staff met with Federal Ministers, Members of Parliament and government representatives and appeared before a Parliamentary inquiry into local government funding.

Council used these discussions to explain the broad role of remote regional councils, which extends well beyond roads, rates and waste. Examples included childcare services that support parents, particularly young mothers, to participate in employment and training, and aged care services that allow Elders to remain on Country and connected to family and culture. Council also highlighted the importance of youth services, community safety, school nutrition, sport and recreation and other essential programs delivered across the region.

At the National General Assembly of Local Government, Council also advocated for better funding and planning for remote infrastructure, improved access to childcare, stronger consultation with remote communities, greater oversight of NDIS providers and increased local involvement in water planning and security.

Council remains committed to working constructively with all levels of government and Aboriginal organisations. It will continue to advocate for funding and eligibility arrangements that recognise the governance, experience and service delivery capacity of Aboriginal-controlled regional councils.

SERVICE AND PROJECT DELIVERY IN A REMOTE AND CLIMATE-IMPACTED REGION

The severe weather and flooding experienced in March 2026 highlighted the ongoing challenges of delivering services and projects across the Roper Gulf region. The events resulted in the evacuation of Numbulwar residents to Darwin, the partial evacuation of Wugularr and the relocation of Jilkminggan residents to Mataranka. Several communities were also isolated by flooded roads and crossings for extended periods.

During this time, Council worked alongside communities, emergency services and government agencies to support affected residents and maintain essential services where possible. Once conditions improved, clean-up and recovery work commenced. This included clearing debris, assessing damage, restoring services and reopening community facilities when safe to do so.

The impacts continued after the immediate emergency had passed. Road closures and restricted access affected Council operations, programs and project delivery, while damage to infrastructure and community facilities required further assessment and repair.

Remoteness is an ongoing part of Council's operating environment. Services and projects are delivered across vast distances, often along unsealed roads and in areas affected by seasonal closures.

Limited access to materials and equipment, contractor availability, communication challenges and workforce capacity can affect project costs and delivery timeframes. Rising construction, freight and procurement costs place further pressure on Council's budgets and resources.

The distance between project sites, contractors and Council's management teams also adds complexity to planning, monitoring and coordinating works. These challenges can become more significant during the wet season, when communities and project sites may be inaccessible for extended periods.

Despite these challenges, Council remains committed to delivering infrastructure and services that meet community needs. The response to the March 2026 events demonstrated the resilience, local knowledge and strong community connections found across the region. Council will continue strengthening its planning and project management processes, building local workforce capacity and working with communities, government agencies, contractors and other partners to improve service continuity and deliver projects across the region.





STRATEGIC PRIORITIES

- **Community Engagement and Reconciliation**
- **Project Planning and Delivery**
- **Cultural Safety Framework**
- **Culturally Responsive Video Directives**

COMMUNITY ENGAGEMENT AND RECONCILIATION



Community engagement is a two-way process that gives residents opportunities to have their say while enabling Council to listen, respond and better understand community needs. Council engages while enabling Council to listen, respond and better understand community needs. Council engages with residents, Local Authorities, Traditional Owners, Elders, Aboriginal organisations and other stakeholders to stay abreast of community priorities, projects and service delivery outcomes for continuous improvement purposes.

Community events are an important part of this engagement. They bring people together, celebrate local culture and history and provide opportunities for Council to strengthen relationships across the region. During 2025–26, Council's Events Committee supported:

- Australia Day festivities across the region
- ANZAC Day commemorations across the region
- National Reconciliation Week activities across the region
- The Barunga Festival
- NAIDOC Week festivities across the region

Council also continued developing its second Innovate Reconciliation Action Plan during the year. The new plan will build on the work of Council's first Reconciliation Action Plan and guide future actions to strengthen relationships, cultural respect and opportunities for Aboriginal and Torres Strait Islander peoples.

Through community events, open communication and ongoing consultation, Council continues to strengthen connections, support reconciliation and encourage community participation in local decision-making.



PROJECT PLANNING AND DELIVERY

The Strategic Plan 2022-27 has provided a clear guideline for the Council to map out priority projects, which were highlighted in the community consultation process. Our aim is to support much needed community projects and maintain community infrastructure that positively contributes to resident needs and aspirations, and Council is proud to have delivered a number of community and local authority projects in the 2025-26 financial year, including:

- Completion of Mataranka Aged Care Facility
- Construction of additional Staff Housing in Bulman
- Upgrade of Bulman Dump Road
- Construction of Borroloola Recycling Shed
- Completion of Borroloola Airport Ablution Block
- Completion of Ngukurr Sport and Recreation Centre Toilet Block
- Renovations of Bulman Council Works Depot
- Completion of Bulman Ablution Block
- Upgrade of Mulggan Camp Playground



CULTURAL SAFETY FRAMEWORK

Council's Cultural Safety Committee brings together Elders from communities across the region to provide cultural guidance and help strengthen cultural safety and capability throughout the organisation.

The Committee's work supports Council to better understand the different cultural protocols and needs of each community. Strengthening cultural safety can improve governance, community participation, staff recruitment and retention and the delivery of culturally appropriate services.

During 2025–26, Council developed Community Cultural Liaison Adviser roles for communities across the region. These positions will provide an important link between Council and Aboriginal communities, helping ensure that cultural perspectives, traditions and practices are respected and considered in Council's operations, programs and services.

The Community Cultural Liaison Advisers are set to commence from July 2026. They will work alongside the Cultural Safety Committee, community members and Council employees to strengthen communication, relationships, cultural awareness and local involvement in Council decision-making.

CULTURALLY RESPONSIVE VIDEO DIRECTIVES

Council's Children's Services team developed a practical and culturally responsive approach to sharing important policies and procedures across its early childhood services in Wugularr, Jilkminggan and Manyallaluk.

Recognising that written policies are not always accessible to every educator, particularly where English is a second language, the team transformed key information into short video directives presented in Kriol and English. Local educators, children and coordinators helped script, act in and produce the videos, ensuring the content reflected local language, culture and everyday service delivery.

Over two years, the team developed 30 video directives covering areas including supervision, safety practices and daily operations. The videos support different ways of learning and help employees understand and apply procedures in their day-to-day work.

The initiative has strengthened employee confidence, teamwork and consistency across services while supporting cultural expression and two-way learning between Aboriginal and non-Aboriginal employees. Council plans to continue expanding the video library and use the resources for regular learning and employee induction.

This work demonstrates how Council can improve service quality, safety and cultural inclusion by developing resources that reflect how people learn and communicate in remote communities.



COMMUNITY GRANTS PROGRAM

Our Community Grants Program aims to encourage and support community initiatives that respond to local needs and enhance community wellbeing, culture, and quality of life. Eligible applicants can apply for up to $5,000 in funding to support local projects, events, or activities. Up to two (2) competitive funding rounds are held each financial year, depending on the availability of funds.

Our Community Grants Program provided over $64,000 worth of funding for community projects and initiatives across the region in 2025-26. The successful recipients were:

ROUND ONE

APPLICANT	PROJECT	AMOUNT
Mataranka Fishing Sporting and Recreation Club Inc.	Christmas Lights Competition	$2,000
Jilkminggan School	Welcome Back to School Event	$4,500
Minyerri School FaFT	Darwin Excursion	$5,000
Mataranka Better Half Club	Never Never Festival Support	$5,000
Numbulwar Church/Anglican Diocese of The NT	Garden Shed & Sound Equipment	$5,000
Numbulwar Church/Anglican Diocese of The NT	Christmas Community Lunch	$1,000
Numbulwar Church/Anglican Diocese of The NT	Whirlybird Installation	$5,000
Numburindi Development Aboriginal	Numburindi Female Youth Basketball Team Support	$5,000
Total		**$32,500**

ROUND TWO

APPLICANT	PROJECT	AMOUNT
Borroloola Gulf Show Society	Borroloola Show 2026	$5,000
Jilkminggan School FaFT	Annual Camp to Darwin	$5,000
Numbulwar School	Art on Country Project	$5,000
Borroloola Amateur Race Club	On site paramedics provided for events	$5,000
Urapunga OpShop (Remote OpShop Project)	Fashioning Change Project	$5,000
Ngukurr Arts Aboriginal Corporation	Screen printing equipment and Youth Workshop	$5,000
Numburindi Development Aboriginal Corporation	Sports Jerseys for community sports clubs	$2,264.15
Total		**$32,264.15**

LOCAL AUTHORITY PROJECTS

The Northern Territory Government provides funding to Local Authorities for the provision of smaller community priority projects. Local Authority projects are identified by Local Authority members and managed by Council staff.

In 2025-26, the following Local Authority projects were completed:

LOCATION	COMPLETED PROJECTS 2025-26
Barunga	• Purchase of Generator and Irrigation equipment for Barunga Church • Solar Light at Cemetery
Borroloola	• Airport Toilet Block • Solar lighting in Tamarind Park
Bulman	• Community Ablution Block
Jilkminggan	• Community BBQ with Police • Christmas Community Festivities • Sport team support at Barunga Festival
Minyerri	• NAIDOC Festivities
Ngukurr	• NAIDOC Festivities • Roller doors at Sports hall • Sports hall repairs and ventilation
Wugularr	• Sport and recreation equipment • Musical equipment for church • Purchase of generator
Urapunga	• Landscaping and planting
Robinson River	• Partial completion of speed humps installation • Partial installation of safety signage • Portable BBQ


Roper Gulf
REGIONAL COUNCIL
BARUNGA
CEMETERY EXTENSION
COMMUNITY
CONSULTATION
Barunga Cemetery
SOUTH
Extension
Barunga Cemetery
SOUTH EAST
Extension



MEETING ATTENDENCE REPORT



COUNCIL MEETING ATTENDANCE

ELECTED MEMBERS	23 JUL 2025		25 SEPT 2025*	22 OCT 2025	17 DEC 2025	25 FEB 2026	22 APR 2026	11 JUN 2026	18 JUN 2026**	% ATTENDANCE 8 meetings held
Mayor Tony Jack	P		P	P	P	P	AP	P	P	87.5
Deputy Mayor Helen Lee	AP		P	P	P	P	P	P	P	87.5
Councillor Samuel Evans	P		P	P	P	P	P	P	AP	87.5
Councillor Ash Garner			P	P	P	P	P	AP	P	75
Councillor Preston Lee			P	P	P	P	AP	P	P	75
(Former) Councillor Owen Turner	AP									0
(Former) Councillor Edna Iles	P									12.5
Councillor Edwin Nunggumajbarr	P		P	P	P	P	P	P	P	100
Councillor Kathy-Anne Numamurdirdi	P		P	P	P	P	P	P	P	100
Councillor John Dalywater	AP		P	P	AP	AP	P	AP	P	50
(Former) Councillor Annabelle Daylight	P									12.5
(Former) Councillor Selina Ashley	AP									0
Councillor Sue Edwards			P	P	P	P	P	P	AP	75
Councillor Des Barritt			P	P	P	P	P	P	P	87.5
Councillor Patricia Farrell	P		P	P	P	P	P	P	P	100
(Former) Councillor Gadrian Hoosan	P									12.5
Councillor Melissa Andrews-Wurramarrba	P		P	P	AP	Resigned	-	-	-	37.5
Councillor Michelle Farrell			-	-	Appointed P	P	AP	P	AP	37.5

SEPT 25 – LG ELECTION

* Inaugural Meeting of Council ** Special Meeting of Council

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required

- September 25 Election results: Elected Council: Tony Jack, Helen Lee, Samuel Evans, Ash Garner, Preston Lee, Edwin Nunggumajbarr, Kathy-Anne Numamurdirdi, John Dalywater, Sue Edwards, Des Barritt, Patricia Farrell, Melissa Andrews-Wurramarrba
- Tony Jack appointed Mayor and Helen Lee appointed Deputy Mayor 25 September 2025
- Michelle Farrell declared elected 7 November 2025
- Cr. Melissa Andrews-Wurramarrba's resignation accepted 25 February 2026

FINANCE AND INFRASTRUCTURE COMMITTEE MEETING ATTENDANCE

COMMITTEE MEMBERS	12 AUG 2025	APPOINTED ON 25 SEPTEMBER 2025 OMC	26 NOV 2025	21 JAN 2026	18 MAR 2026	20 MAY 2026	% ATTENDANCE 5 meetings held
Independent Member Awais Ur Rehman	P		P	AP	-	-	40
Mayor Tony Jack	P		P	P	P	AP	80
Deputy Mayor Helen Lee	P		P	P	P	P	100
Councillor Ash Garner	-		P	P	P	P	80
Councillor Des Barritt	-		P	P	P	P	80
Councillor Kathy-Anne Numamurdirdi	P		P	P	P	P	100
Councillor Edwin Nunggumajbarr	P		P	P	P	P	100
(Former) Councillor Melissa Andrews-Wurramarrba	-		AP	P	-	-	20
Councillor John Dalywater	P		-	-	-	-	20
(Former) Councillor Owen Turner	AP		-	-	-	-	0
(Former) Councillor Annabelle Daylight	P		-	-	-	-	20

- Independent Member Awais Ur Reman resigned in February 2026
- Councillor Melissa Andrews-Wurramarrba resigned in February 2026
- Independent Member David Blair was appointed at June OMC 2026
- Councillor Michelle Farrell was appointed at June OMC 2026

AUDIT AND RISK COMMITTEE MEETING ATTENDANCE

COMMITTEE MEMBERS	13 AUG 2025		20 OCT 2025	18 FEB 2026	12 JUN 2026	% ATTENDANCE 4 meetings held
Independent Member Ian Swan	P	Appointed on 25 September 2025 OMC	P	P	P	100
Independent Member Carolyn Eagle	P		P	P	P	100
Independent Member Claudia Goldsmith	P		AP	P	P	75
Councillor Samuel Evans	-		P	P	AP	50
Councillor Preston Lee	-		P	P	P	75
Councillor John Dalywater	AP		-	-	-	0
Councillor Patricia Farrell	P		-	-	-	20

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required

LOCAL AUTHORITY MEETING ATTENDANCE

Barunga

LOCAL AUTHORITY MEMBER	2 JUL 2025	14 OCT 2025	13 JAN 2026	31 MAR 2026	% ATTENDANCE 4 meetings held
Deputy Mayor Helen Lee	P	P	P	P	100
Councillor Preston Lee	-	P	-	-	25
Nell Brown	P	P	P	P	100
Danielle Bush	P	P	P	-	75
Charlane Bulumbara	AP	AP	P	P	50
Anne Marie Lee	P	P	P	P	100
Ambrose Bulumbara	P	P	P	P	100
Damien Bulumbara	No AP	No AP	P	AP	25
Lana Broome	-	-	-	P	25
Eventhia Friday	-	-	-	P	25
Scott Lee	-	-	-	-	0

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required

- Cr. Preston Lee was appointed at 25 September 2025 OMC and resigned in February 2026
- Lana Broome and Eventhia Friday were appointed at February 2026 OMC
- Scott Lee was appointed at April 2026 OMC

Borroloola

LOCAL AUTHORITY MEMBER	7 AUG 2025	6 NOV 2025	5 FEB 2026 CANCELLED	7 MAY 2026	% ATTENDANCE 3 meetings held
Mayor Tony Jack	AP	P	-	P	67
Councillor Samuel Evans	P	P	-	AP	67
Councillor Ash Garner	(appointed at September OMC)	P	-	P	67
Former Councillor Gadrian Hoosan	AP	No AP	(Rescinded at February OMC)	-	0
Donald Garner	P	P	-	P	100
Trish Elmy	P	P	Resigned at February OMC	-	67
Mike Longton	P	P	-	P	100
Taryn Anderson	-	-	Appointed at April OMC	AP	0

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required
Meetings cancellation reason can be retrieved from the Council's website.

Bulman

LOCAL AUTHORITY MEMBER	4 JUL 2025	25 JUL 2025	16 OCT 2025	15 JAN 2026	1 APR 2026	% ATTENDANCE 2 meetings held
Deputy Mayor Helen Lee	POSTPONED	CANCELLED	-	CANCELLED	-	
Councillor John Dalywater			AP		P	50
Councillor Preston Lee			-		-	
Selina Ashley			No AP		-	0
Francis Murry			P		P	100
Spencer Martin			P		P	100
Aiden Lindsay			P		P	100
Margaret Lindsay			P		P	100
Nathaniel Miller			AP		-	0
Shantal Mundal			AP		AP	0
Charmaine Brinjen			P		AP	50

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required
Meetings cancellation reason can be retrieved from the Council's website.

- Deputy Mayor Helen Lee was appointed at April 2026 OMC
- Cr. Preston Lee was appointed at June 2026 OMC

Jilkminggan

LOCAL AUTHORITY MEMBER	5 AUG 2025	4 NOV 2025	3 FEB 2026 CANCELLED	5 MAY 2026	% ATTENDANCE 3 meetings held
Councillor Des Barritt	Appointed at September OMC	P	-	P	67
Councillor Sue Edwards	Appointed at September OMC	P	-	P	67
Former Councillor Annabelle Daylight	AP	P	-	P	67
Cecilia Lake	P	P	-	P	100
Lisa McDonald	AP	P	-	P	67
Shirley Roberts	P	P	Resigned at February OMC	-	67
Anne Marie Woods	AP	P	-	P	67
Joffrey Joe	P	P	-	AP	67
Ossie Daylight	AP	P	-	P	67
Alesha Sandy	AP	AP	Resigned at December OMC	-	0
Adrian Doctor			Appointed at February OMC	P	33
Patricia Baker			Appointed at February OMC	P	33

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required

Meetings cancellation reason can be retrieved from the Council's website.

Manyallaluk

LOCAL AUTHORITY MEMBER	1 JUL 2025	13 OCT 2025	12 JAN 2026	30 MAR 2026	% ATTENDANCE 4 meetings held
Deputy Mayor Helen Lee	P	-	-	-	25
Councillor Preston Lee	Appointed at September OMC	P	P	P	75
Ben Ulamari	AP	P	AP	P	50
Eileen Avelum	P	P	P	AP	75
Elena Lawrence	AP	AP	P	P	50
Sherese Dooley	AP	P	P	P	75
Richard Miller	AP	P	AP	P	50
Alison Andrews	P		P	P	75

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required
Meetings cancellation reason can be retrieved from the Council's website.

Mataranka

LOCAL AUTHORITY MEMBER	1 JUL 2025	13 OCT 2025	12 JAN 2026	30 MAR 2026	% ATTENDANCE 4 meetings held
Councillor Des Barritt	Appointed at September OMC	P	P	P	75
Councillor Sue Edwards	P	P	P	P	100
Former Councillor Annabelle Daylight	AP	No AP	No AP	Rescinded at February 2026	0
Margaret Minnett	AP	AP	P	P	50
Rachael Waters	P	P	P	P	100
Johnny Billy	P	No AP	P	No AP	75
Shaunette Martin	P	AP	No AP	No AP	25
Maria Gibbs	P	P	P	No AP	75
Loretta Gibson		Appointed at December OMC	P	P	50
Helen Hawkins		Appointed at December OMC	P	AP	25

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required
Meetings cancellation reason can be retrieved from the Council's website.

Minyerri (Hodgson Downs)

LOCAL AUTHORITY MEMBER	1 SEP 2025	1 DEC 2025	2 MAR 2026 CANCELLED	1 JUN 2026	% ATTENDANCE 3 meetings held
Councillor Patricia Farrell	P	P		P	100
Councillor Des Barritt	Appointed at September 2025	P		P	67
Former Councillor Edna Iles	P	P		Resigned at February OMC	67
Jones Billy	P	No AP		P	67
Beth John	AP	No AP		P	25
Sonia Roberts	AP	No AP		No AP Rescinded at June OMC	0
Jonathon Walla	P	P		P	75
Naomi Wilfred	AP	P		No AP	33
Caroline Vincent	-	-	Appointed at February OMC	P	33

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required

Meetings cancellation reason can be retrieved from the Council's website.

Ngukurr

LOCAL AUTHORITY MEMBER	4 SEP 2025	2 DEC 2025	3 MAR 2026 POSTPONED AND CANCELLED	2 JUN 2026	2 SEP 2026	% ATTENDANCE 4 meetings held
Mayor Tony Jack	P	-	-	-	-	25
Former Councillor Melissa Andrews-Wurramarrba	P	P	Resigned at February OMC	-	-	50
Councillor Michelle FARRELL	-	-	Appointed at February OMC	P	AP	25
Former Councillor Owen Turner	AP	AP	Resigned at April OMC	-	-	0
Robin Rogers	P	No AP		P	P	75
Tanya Joshua	P	P		AP	P	75
Craig Rogers	P	P		AP	P	75
Keith Rogers	P	P		P	P	100
Roxanne Roberts	P	P		P	P	100
Sarah Lee-Silver	-	-	Appointed at April OMC	P	AP	25

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required

Meetings cancellation reason can be retrieved from the Council's website.

Numbulwar

LOCAL AUTHORITY MEMBER	3 SEP 2025	3 DEC 2025	4 MAR 2026 POSTPONED AND CANCELLED	28 MAY 2026	% ATTENDANCE 3 meetings held
Councillor Edwin Nunggumajbarr	P	P		P	100
Councillor Kathy-Anne Numamurdirdi	P	P		P	100
Douglas Wunungmurra	AP	P		No AP	33
Rhonda Simon	P	No AP		No AP	33
Travis Mirniyowan	P	P		AP	67
Roland Nundhirribala	P	P		P	100
Felicity Rami	P	P		P	100
Amanda Ngalmi	No AP	No AP	Appointed at April OMC	AP	0
Elizabeth Joshua	-	-		AP	0

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required

Meetings cancellation reason can be retrieved from the Council's website.

Robinson River

LOCAL AUTHORITY MEMBER	7 AUG 2025 POSTPONED AND CANCELLED	6 NOV 2025 POSTPONED AND CANCELLED	5 FEB 2026 CANCELLED	7 MAY 2026 POSTPONED AND CANCELLED	% ATTENDANCE 0 meetings held
Mayor Tony Jack					0
Councillor Samuel Evans					0
Councillor Gadrian Hoosan			Rescinded at February OMC	-	0
Timothy Simon				-	0
Shandel Dick					0
Freddy Jackson					0
Susan George					0
Patsy-Anne George					0
Melissa Noble					0
Dean Jack				Appointed at June OMC	0

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required

Meetings cancellation reason can be retrieved from the Council's website.

Urapunga

LOCAL AUTHORITY MEMBER	2 SEP 2025 POSTPONED	4 SEP 2025 CANCELLED	3 DEC 2025	3 MAR 2026 POSTPONED AND CANCELLED	3 JUN 2026	% ATTENDANCE 3 meetings held
Councillor Michelle Farrell	-	-	-	Appointed at February OMC		
Councillor Melissa Andrews-Wurramarrba		Appointed at September 2025 OMC	AP	Resigned at February OMC	P	50
Former Councillor Owen Turner			AP	Resigned at April OMC	-	0
Former Councillor Jana Daniels	Rescinded	-	-	-	-	0
Clifford Duncan			P		-	0
Dennis Duncan			P		P	100
Danny Duncan			No AP	Resigned at June OMC	P	100
Brendan Turner			P		-	0
Edna Nelson			P		P	100
Clayton John	-	-	-	-	AP	50
					Appointed at June OMC	0

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required

Meetings cancellation reason can be retrieved from the Council's website.

Wugularr

LOCAL AUTHORITY MEMBER	1 JUL 2025	13 OCT 2025	12 JAN 2026	30 MAR 2026 CANCELLED	% ATTENDANCE 3 meetings held
Deputy Mayor Helen Lee	-	P	P		66
Councillor Preston Lee	-	-	-		0
(Former) Councillor Selina Ashley	P	P	AP		66
Trephina Bush	P	P	P		100
Raelene Bulumbara	P	P	P		100
Eddie Kennedy	P	No AP	P		66
Samuel Junior Bush	P	P	P		100
Loretta George	-	P	P		66
Alonza Ashley	-	AP	AP		0

P Present **AP** Apologies given and accepted **No AP** No apologies given and not present at meeting
- Not a member at the time of meeting or attendance not required

Meetings cancellation reason can be retrieved from the Council's website.

- Loretta George and Alonza Ashley were appointed at 23 July 2025 OMC
- Deputy Mayor Helen Lee was appointed at 25 September 2025 OMC
- Cr. Preston Lee was appointed at February 2026 OMC


AGED AND
DISABILITY
CARE FACILITY



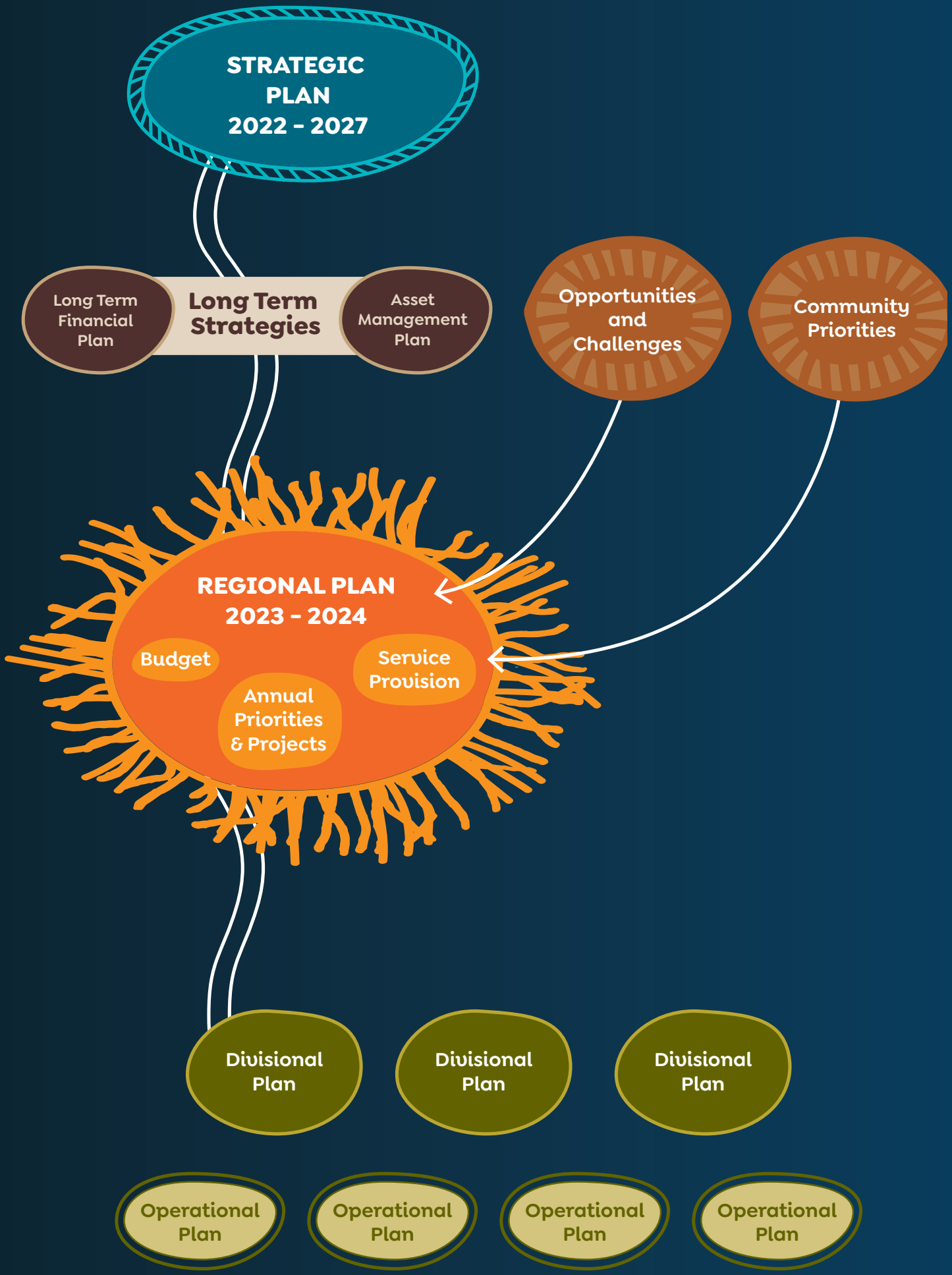
COUNCIL PERFORMANCE

PLANNING FRAMEWORK

Our strategic planning pathway provides a comprehensive overview of how the Council actively engages with its stakeholders to shape plans for service delivery and investments in community infrastructure.

This structured approach outlines how the Council's resources and services are strategically aligned with identified community needs, ensuring a seamless and integrated planning process. It also ensures that financial and capital resources are optimally allocated to support strategic decision-making and effectively coordinate our operations and activities.

Council's five-year Strategic Plan 2022–2027 sits at the centre of this framework. It provides the overall direction for Council and supports its goal of improving the quality of life of Roper Gulf residents. The Strategic Plan also guides the development of Regional Plans, Annual Reports, operational plans and other supporting plans.


STRATEGIC PLAN 2022 - 2027
Long Term Financial Plan
Long Term Strategies
Asset Management Plan
Opportunities and Challenges
Community Priorities
REGIONAL PLAN 2023 - 2024
Budget
Service Provision
Annual Priorities & Projects
Divisional Plan
Divisional Plan
Divisional Plan
Operational Plan
Operational Plan
Operational Plan
Operational Plan

Roper Gulf Regional Council has prepared this Annual Report in accordance with the Local Government Act 2019.

The report forms an important part of Council's governance framework and reflects our commitment to transparency and accountability.

The Annual Report provides communities and stakeholders with an overview of Council's performance during the 2025–26 financial year. It reports on key achievements, challenges, organisational structure, service delivery outcomes and financial performance.

The priorities and deliverables outlined in the Regional Plan 2025–26 are guided by the Strategic Plan 2022–2027 and are aligned with five key outcome areas:



The following tables asses our performance against our strategic goals, objectives and key performance indicators for the 2025-26 financial year.



WELLBEING

Goal: Contribute to the wellbeing of residents individually and communities as a whole; by fostering increased participation in community activities, education, healthy lifestyles, and a safe living environment.

STRATEGIC FOCUS	DELIVERABLES 25-26
Increase public safety.	Review historical records of adverse incidents and events over the past 5 years.
	Engage with police service and develop collaborative actions.
	Regular community safety audits undertaken in company with community opinion leaders.
	Lobby for appropriate technologies & incorporate techniques for 'Crime Prevention Through Environmental Design' (CPTED) as a deterrent to property damage.
	Continue night patrols.
	Consult with communities on safe house needs and advocate to fill identified needs.
	Safety audit of all Council facilities and assets.

KEY PERFORMANCE INDICATORS	STATUS	COMMENTS
• Annual reporting to be supplied to Council.	Ongoing	As part of regular Council reporting.
• Agreement on collaboration in place.	Ongoing	Police have advised that they are completing regular Community Safety Meetings followed by Liquor Committee Meetings where applicable. Will continue to engage through CSMs.
• Program for collaboration in place.	Cancelled	Council is no longer involved as per direction of NTG.
• Progress reports submitted to Council.	Ongoing	Forms part of Program agenda report to Council.
• Regular Community Safety reporting to Council and Local Authorities.	Ongoing	Surveys for community feedback conducted in each location bi-annually. Community safety meetings also held on an ad-hoc basis with attendance from community members and other stakeholders. Aged care, Creche and Community Safety have a specific audit schedule as required by law.
• To be tabled (as part of the Risk Register) to the Audit and Risk Committee and subsequently reported to Council.	Ongoing	Council has ongoing collaboration with NIAA.
• Regular Community Safety Reporting to Council and Local Authorities.	Ongoing	Reported regularly to Council and Local Authorities.
• Safe house requirements defined, and reporting to Council on advocacy work for the same.	Ongoing	At Council's direction, we have continually lobbied the desperate need for a safe house in Numbulwar, inclusive of Ministerial correspondence at NT and Australian Government levels. We have offered support to provide evidence of the need and have worked collaboratively with the Numbulwar Police to provide this information. Partnering with aboriginal corporation to scope and identify needs.
• Residual Critical Risk to be tabled (as part of the Risk Register) to the Audit and Risk Committee and subsequently reported to Council.	Ongoing	All remote community sites have been audited. Actions are identified for rectification and are regularly reported to Council.

Increase participation in healthy activities.	Audit sport and recreation facilities and identify gaps.
	Prepare practical designs for water parks consistent with resources available.
	Develop a Sport & Recreation Strategy in consultation with communities.
	Collaborate with Dept. of Health on delivery of healthy eating and exercise programs.
Aged health care.	Develop an Aged Care Strategy
	Determine feasibility of Mataranka becoming RGRC aged care community hub.
	Work in partnerships with industry and community organisations for shared service and facility.
Improve Council service delivery.	Engage with adjoining Councils to determine feasibility/practicality of shared service delivery. • Investigate opportunities for training. • Fleet maintenance and management. • Social Planning. • Establishment of Big Rivers 'Regional Organisation of Councils' meetings.
	Develop Community Plans.
	Develop Local Authority Priority Plans.
	Ongoing feedback reporting on performance through Local Authority meetings.
	Establish Service Delivery Standards, with associated policies and procedures.
Increase engagement with young people.	Develop and implement a Community Services (Social Needs) Strategy.
	Invite school staff, police and other relevant organisations to Local Authority meetings to discuss local youth issues.

• Regular reporting to Council and Local Authorities as part of Community Safety Reports.	**Ongoing**	Regular reporting to Council and Local Authorities. Key Infrastructure projects have been identified and actively progressing.
• Third party advocacy and collaboration.	**Ongoing**	At this stage, our research has indicated that water parks are not currently supported by Power and Water due to the widespread water stress in communities. We are working collaboratively with Alawa Aboriginal Corporation to support the repairs needed for the water park.
• Reporting to Council and Local Authorities.	**Completed**	Master Plan in place and regular reporting to Council and Local Authorities.
• Reporting to Council and Local Authorities	**Ongoing**	Council collaborates with Dept of Health on menu options for both Aged Care, Creche and School Nutrition programs. Further progress on this can be completed through our Programs team. Dieticians are engaged.
• Regular Reporting to Council as required by Funding Agreement	**Ongoing**	Regular Reporting as part of standing agenda items.
• Reported to Council in the Mayors' and Chief Executive Officer's reports as applicable.	**Ongoing**	Regular catch up between Program team and Victoria Daly Regional Council on Sport and Recreation programs. There are regular meetings between the three Councils' Executive teams and Mayors.
• Delivery of Community Plans.	**Ongoing**	Various planning documents are planned annually and added as ad-hoc basis.
• Annual consultation with Local Authorities on Town Priorities.	**Ongoing**	Town priorities have been put to Local Authorities for nomination and have been captured in the Regional Plan.
• Regular Local Authority meetings (four x per annum) with quorum.	**Ongoing**	Standing Agenda item on all Local Authority and Council meetings.
• Reported to Council and Local Authorities in the Community Safety Reports. • Part of Town Priorities consultations with Local Authorities.	**Ongoing**	As part of RAES and Youth Reconnect service delivery programs.
• Captured in Minutes and Mayoral reporting to Council.	**Ongoing**	Forms part of Local Authority and Council meetings.

Increase engagement with young people. (continued)	Invite youth representatives of local sporting and recreational groups to present views to Local Authority meetings. • Encourage young people (<25 years old) as Local Authority members.
	Presentations to schools on jobs/career paths available in Council.
Increase access to educational resources.	Review libraries in the context of increasing their utilisation as learning / drop in centres.
	Collaborate with schools and other learning institutions to access online learning tools and resources.
	Identify opportunities for funding to build up cultural records and resources.
	Develop and implement strategy for building cultural records and resources through our libraries.
	Collation of formalisation of all cemetery records throughout Council.
	Collaboration with institutes and community organisations to establish Adult Literacy Centres.

• Captured on Local Authority Minutes.	**Ongoing**	Local Sporting and Recreational Groups are invited to apply for Community grants bi-annually. There is crossover between LA membership and local sporting groups. LA meetings are announced to various stakeholder groups, including sporting and recreational groups as part of agenda promulgation. However, Council can improve engagement over time by way of direct engagement.
• Number of presentations.	**Ongoing**	Presented at the Katherine Careers Expo and Borroloola Careers Expo.
• Reported to Local Authorities in the Council Services Manager Reports.	**Ongoing**	Mataranka does library programming with Jilkminggan and Mataranka schools and the Jilkminggan Families as First Teachers (FAFT) program.
• Captured in Council Services Manager and Programs Reporting to Council and Local Authorities.	**Ongoing**	Mataranka and Barunga have online resources. These are the only sites that currently have the capability.
• Reported to Council and Local Authorities as applicable.	**Ongoing**	Barunga Statement Memorial actively seeking funding support for this shovel-ready project.
• Cultural Competency Framework to be available at Council's libraries on completion and adoption.	**Ongoing**	This can form part of our Cultural Competency Framework. Cultural Safety Committee established by Council.
• Reported to Council and Local Authorities as appropriate.	**Ongoing**	We will continue this work in every site that we have responsibility for pending resources and in collaboration with local elders and TO's. We have made significant progress in Wugularr and Mataranka. Works in Barunga and Numbulwar are currently being undertaken.
• Advocacy and support to be reported to Council.	**Ongoing**	Council has made contact with SEE provider to explore opportunities for Council staff to increase literacy and numeracy if needed. In 2024 the Australian Government went out to tender SEE Program, Council was not eligible to apply.

ENVIRONMENT

Goal: Protect and care for the physical environment, including development and maintenance of clean and environmentally focused communities.

STRATEGIC FOCUS	DELIVERABLES 25-26
Create an overarching framework to improve and safeguard the environment.	Review and update the *RGRC Green Plan 2013-2016.*
	Coordinate and mesh with the relevant environmental strategy areas.
Improve effectiveness and efficiency of waste management.	Engagement with, and implementation of, Big Rivers Region Waste Management Strategy.
	Map waste streams to source.
	Complete and operate regional waste management facility in Mataranka and Borroloola.
	Investigate cost-effective options for recycling.

KEY PERFORMANCE INDICATORS	STATUS	COMMENTS
• Reported to Council and Local Authorities as appropriate.	**Nil**	Not commenced. This will be commenced after other priority strategies have been implemented and resources are available. However, Council has been active in engaging in matters pertaining to environmental safeguarding, including the Beetaloo Basin SREEBA and the Mataranka Water allocation plan.
• Reported to Council as required / applicable	**Ongoing**	Council has undertaken activities to increase the uptake of recycling and the lifespan of Waste Management Facilities (examples include Barunga recycling centre, dedicated shed in Borroloola and additional positions in Borroloola) through strategies of recycling steel and other bulk materials. Council undertook a large project of tyre removal. Council has engaged in the Big Rivers Waste Management Strategy meetings, however the regional plan has not progressed to implementation. The biggest barrier is Land tenure on the identified sites. This does not appear to be a priority of the sitting NT Government to progress.
• Periodic reports to Council on operations and developments.	**Ongoing**	98% mapped to domestic. Ad-hoc advocacy when issues are identified.
• Reported to Council as required.	**Completed**	Borroloola Recycling Facility is open and operational.
• Reported to Council and Local Authorities.	**Ongoing**	Waste Management throughout the region has been promoted and increased, particularly through the new Borroloola Facility.

Improve effectiveness and efficiency of waste management. (continued)	Develop a Container Deposit Scheme.
	Establish methods for collection and disposal of derelict vehicles.
	Deliver waste management education program for communities.
Increase community resilience to environmental impacts.	Develop models for impacts from future flooding events.
	Review cyclone shelter needs and put in place appropriate capital works program.
	Develop fire management plans.
	Develop storm water management and harvesting plans.
	Program for installation of rainwater collection tanks.

• Forms part of Operational Reporting to Council and Local Authorities.	**Ongoing**	Recycling Scheme implemented in Borroloola, Barunga and Mataranka.
• Forms part of reporting on Waste Management Strategy implementation.	**Ongoing**	This will form part of the Waste Management Strategy. CSM's are working with community to develop place-based strategies for the collection and disposal of derelict vehicles. A car crusher has been identified and procured, commenced for delivery and commissioning in Q4 of calendar year 2025.
• Program sourced and / or developed.	**Ongoing**	Collaboration with Tidy Towns and education with community on recycling options.
• Number of programs delivered.	**Ongoing**	2 as per above.
• Time series photographs of communities.	**Ongoing**	Continual review being conducted into each site rehabilitation provisions and lifespans.
• Reported to Council and Local Authorities as required.	**Ongoing**	Disaster resilience submissions have been made to the National Emergency Management Agency (NEMA), including proposals to raise Donkey Flat and develop the Numbulwar Cyclone Shelter. Council also continues to advocate to the Northern Territory Government for the development of disaster management plans that formally recognise Council as a key stakeholder.
• Advocacy work as required.	**Ongoing**	As above.
• Number of Cyclone Shelters built	**Completed**	Submission have been made to NEMA for a Cyclone Shelter in Numbulwar.
• Advocacy carried out	**Ongoing**	As above.
• Reported to Local Authorities as part of Council Services Managers reports.	**Ongoing**	Part of regular Council operations.
• Reported to Council and Local Authorities as applicable.	**Ongoing**	Stormwater management forms part of Civil Infrastructure Management.
• Carried out as per funding agreements, reported to Council.	**Not Commenced**	This will form part of design works for any new Council properties if practicable.

Increase community resilience to environmental impacts. (continued)	Council participation in disaster management preparation response and recovery initiatives.
Improve community visual amenity.	Implement parks development, street scaping, street greening and way finding plans.
Improve animal health and control over pets.	Engage community members in animal health and responsible pet ownership programs. Continue implementation and enforcement of animal control by-laws.



• Reported to Council and Local Authorities as applicable.	**Completed**	Council was heavily involved in the early 2026 major flooding events throughout the region, including planning, response and recovery. Council management attended all disaster management preparation meetings in community.
• To be implemented in consultation with Local Authorities, as part of Local Authority projects, and reported accordingly to the same, and to council.	**Ongoing**	Ongoing Local Authority Projects and Council operations.
• By-laws briefing to be provided to Council.	**Ongoing**	Animal Management program expanded. Every treatment visit, Veterinary staff conduct door-to-door conversations across all communities as part of program delivery and ongoing public health and safety community education.



INFRASTRUCTURE

Goal: Support building and maintaining community infrastructure which positively contributes to resident needs and aspirations.

STRATEGIC FOCUS	DELIVERABLES 25-26
Improve liveability of each community.	Develop a 10-year Capital Works program.
	Finalise main street/precinct master planning in communities and towns.
	Develop and implement a roads re-seal plan.
	Develop a Cemetery Strategy.
	Develop and implement an Asset Management Plan.
Manage community development expectations.	Ongoing community engagement / education regarding the 10 year capital works program and Master Planning projects, constraints and opportunities.

KEY PERFORMANCE INDICATORS	STATUS	COMMENTS
• Capital Works program presented to Council	N/A	Outside of Reporting Period. Capital Works plans are continually being developed with Council collaboration on priority projects.
• Presented to Council as applicable.	Ongoing	Council has supported applications of community groups for the Regional Precincts and Partnerships Program.
• Annual consultation with Local Authorities as part of Town Priorities.	Ongoing	There are a number of projects that are in the design phase up to and including being shovel-ready.
• Plan developed.	Ongoing	We have engaged consultants to conduct a comprehensive roads condition assessment and report of scoping of needs for each site. This will form the basis of decisions regarding priority of reseal work. Roads Manager has been appointed.
• Works and strategies reported to Council on development and guided by Local Authorities.	Ongoing	Ongoing development based on available resources.
• Implementation of an Asset Management System.	Ongoing	An asset management plan was developed. This is currently under review and significant work is needed to update prior to implementation. Collating data.
• Draft Plan to be developed and reported to Council, and Audit and Risk Committee.	Ongoing	Council has identified the best practice model for use. The implementation phase of this has commenced.
• Regular and comprehensive support and guidance to be provided to Council and Local Authorities on project scoping and deliberations.	Ongoing	We have engaged extensively through Council and Local Authorities around realistic projects, timeframes and barriers for progression. The current list of Major Projects and Local Authority Projects is realistic, lawful and achievable.



ECONOMIC DEVELOPMENT

Goal: Foster strengthening and growing jobs, industries, and investment attraction.

STRATEGIC FOCUS	DELIVERABLES 25-26
Strengthen resources to deliver economic development services.	Identify existing capacities and skills.
	Develop the scope and nature of the role the RGRC should play.
	Define the resources required to undertake the defined role
	Develop a strategy to secure the resources - in house and / or outsourced.
Optimise flow on impacts from existing / developing regional industries.	Engagement / consultation program with industry stakeholders.
	Definition of scope and type of business and employment opportunities.
	Skills and capacity audit against identified opportunities.
	Training, support and mentoring targeted at securing opportunities.
	Mesh with Wellbeing strategies as to *engagement with young people*.
Build local partnerships.	Engage and/or partner with Aboriginal Corporations to secure joint contracts for infrastructure projects or service delivery.
	Review prospects for the Roper Gulf Regional Council being declared an Aboriginal Council based organisation for the purposes of tendering and contract manners.

KEY PERFORMANCE INDICATORS	STATUS	COMMENTS
• Council to tender for the Commonwealth's Remote Australia Employment Service (RAES) and Remote Jobs and Economic Development (RJED) programs.	Ongoing Ongoing Ongoing Ongoing	Council was successful in obtaining the tenders for RAES and RJED programs in Region 29.
• Develop Regional Workforce Development Plan as part of the Remote Australia Employment Service.	Ongoing Ongoing Ongoing Ongoing Ongoing	Council is an active member of the Big Rivers Regional Economic Development Committee.
• Reported on in Local Decision Making (LDM) mechanisms, and to Council as applicable.		Formal Partnerships through Local Decision Making Agreements (LDM) in place with Urapunga Aboriginal Corporation, Jawoyn Aborginal Corporation, Numburindi Aboriginal Corporation and Bagala Aboriginal Corporation. Commercial partnerships with Alawa Aboriginal Corporation for the delivery of Municipal Services, Community Night Patrol and with Mungoorbada Aboriginal Corporation for the delivery of Community Night Patrol Services.
• Advocacy and collaboration, including through LGANT and ALGA.	Ongoing	Council has been extremely active in lobbying in this space, including working with LGANT to advocate on this matter. This is both a Commonwealth and NTG policy matter.
• Reported to Audit and Risk Committee and Council.	Completed	This has been reported.



GOVERNANCE

Goal: Increase the effectiveness and efficiency of the organisation, including in engagement with staff members, residents and external stakeholders.

STRATEGIC FOCUS	DELIVERABLES 25-26
Increase workforce effectiveness and engagement.	Create and implement a Workforce Development Plan to include at a minimum: 1. Council recruitment policy 2. Mandatory Induction and staff training process – tailored to each location. 3. Cultural Awareness Program. 4. Revision of position descriptions and titles, written in plain English, easily understood for applicants where English is a second language. 5. Operations manual developed for each Local Council Office, recording particular processes and policies required for individual communities/towns. 6. Employee review and performance management process. 7. Employee reward and recognition program. 8. Council sponsored continued or higher learning policy. 9. Council employee housing policy. 10. Succession planning / career pathways. 11. Termination of employment policy.
	Develop and implement a Community Communications Strategy

KEY PERFORMANCE INDICATORS	STATUS	COMMENTS
• Reported to Council and Local Authorities.	**Ongoing**	Vacancies are regularly reported to Council and Local Authorities.
• Reported in Annual Report.	**Ongoing**	Reported in Annual Report. (Deliverables). 1.Recruitment policy is currently under review. 2. Induction and staff training tailored to site and job specific requirements with compliance activities underway within HR. 2. Multi factor approach to Cultural Awareness Training has been implemented utilising AIATSIS, CCC, Local Aboriginal Corporations and internal staff. Implemented as mandatory training for new staff. 4. Position descriptions are reviewed and reworked prior to each role being advertised. 5. This action is currently in development by the Operations Manager. 6. This is scheduled for review post Employment Hero implementation. 7. The Best on Ground (BOG) awards were implemented May 2024. Other rewards and recognition programs (eg:LGANT long service) are in place. Further review and implementation will be conducted post Employment Hero roll out. 8. This is in place and will be reviewed in 2027. 9. This is in place and will be reviewed in 2027. 10. There has been significant investment in 'developing our own' in terms of identification of staff with potential and then supports to enable career progression within and outside of Council. A more formalised approach will be developed as part of the Workforce Development plan. 11. Strategies to review reasons for termination and lessons learned have been implemented on a pragmatic basis.
• Maintain strategy and report to Council as required.	**Ongoing**	Developing a communications and engagement strategy and being implemented. CSMs and Managers have been trained in this field and are used as a conduit for important communications in community.

Optimise performance in key outcome areas.	Align organisation structure and human resources behind Key Outcome Areas.
	Align Council staff reporting behind key outcome areas, Strategic focus and KPIs.
Increase awareness / acknowledgement of Indigenous culture and history of the region.	Develop and implement a Reconciliation Action Plan.
	Provide cross-cultural training for new staff members plus periodic follow up sessions.
Optimise impacts, outcomes and effectiveness of Council relationships.	Review all external organisations with which Council is involved: • Define reason for engagement • Establish objectives and optimal outcomes • Strategy for optimal engagement. • Allocate suitable resources.
Continue to meet or exceed compliance with formal governance standards and requirements.	Implement internal Audit Plan v Legislative and Policy Compliance.
	Develop and implement an Information Technology (IT) Strategy.
Continuously build on elected Councillors' knowledge and capacities.	Engage with LGANT governance training program.
Improve recognition of the Council role in the NT environment and attract support.	Generally support LGANT Advocacy and lobbying activities.

• Organisation structure to be reviewed and any changes to be reported to Council.	**Completed**	Completed and new positions (Cultural Advisers) were created to be recruited to commence July 2026.
• Reporting aligned and incorporated into Council, Committee, and Local Authority agendas.	**Ongoing**	Continuous process.
• Action Plan finalised communicated and implemented.	**Ongoing**	The Implementation of Councils Reconciliation Action Plan has been under development with Reconciliation Australia.
• Secure funding and plan for new Reconciliation Action Plan for 2025-2027.	**Ongoing**	Captured in Council Budget.
• Cross-cultural training delivered.	**Ongoing**	Staff inductions include multiple cultural awareness training courses. Location-specific cultural awareness for Jawoyn communities forms part of the Jawoyn Local Decision Making agreement. Recruitment is underway for Cultural Advisers in each community, commencing July 2026, to assist in location-specific cultural awareness.
• Report to Council as applicable.	**Ongoing**	Part of ordinary operations.
• Compliance Review is a standing agenda item for Council and Audit and Risk Committee Meetings.	**Ongoing**	Part of ordinary Council operations.
• Strategic Information Technology matters reported to Council and Audit and Risk Committee as required.	**Ongoing**	Part of ordinary Council operations.
• 12. Elected Members offered opportunity to engage with and undertake LGANT training as available.	**Commenced Feb 2026**	Partially commenced, impacted due to 2026 floods and will be delivered in 2027.
• Material prepared & LGANT submission support.	**Ongoing**	Council makes submissions to LGANT General Meetings.
• Active participation at LGANT and ALGA level, and report on advocacy activity to Council.	**Ongoing**	Council sends a large delegation to LGANT and ALGA annually.



FINANCIAL REPORT




HELIX
THE NEXT GENERATION

ACTUAL PERFORMANCE

Where did our money come from?

Total Revenue

$ 39,099,821

- **REVENUE FROM GRANTS** $26,062,485
- **REVENUE FROM RATES & CHARGES** $3,908,808
- **REVENUE FROM AGENCY CONTRACTS** $5,544,319
- **OTHER REVENUE** $3,584,209

Where was the money spent?

Total Expenditure

$44,949,167

- **EMPLOYEE COSTS** $18,999,575
- **MATERIALS & CONTRACTS** $9,209,629
- **DEPRECIATION & IMPAIRMENT** $5,085,339
- **FINANCE COSTS** -$
- **OTHER EXPENSES** $11,654,624

How much was spent on our five largest service delivery programs?

- **TOTAL SPENT ON MUNICIPAL SERVICES** $6,840,881
- **TOTAL SPENT ON NIGHT PATROL** $3,998,901
- **TOTAL SPENT ON CDP/RAES** $2,959,647
- **TOTAL SPENT ON SPORT & RECREATION** $1,615,615
- **TOTAL SPENT ON AGED CARE SERVICES** $2,214,019

Table – Income and Expenditure Report

	2025-26 FY Original Budget $	2025-26 FY Final Budget $	2025-26 FY Actual Performance $	Variation between final budget and actual performance $
INCOME				
Income Rates	3,630,758	3,530,758	3,596,962	-66,204
Income Council Fees and Charges	1,003,687	943,687	311,846	631,841
Income Operating Grants Subsidies	21,426,787	21,426,787	26,062,485	-4,635,698
Income Investments	1,597,530	1,567,530	1,415,169	152,361
Income Agency and Commercial Services	10,857,600	6,357,600	5,544,319	813,281
Other Income	579,005	529,005	3,584,209	-3,055,204
Total Operating Income	**39,095,367**	**34,355,367**	**40,514,990**	**-6,159,623**
OPERATING EXPENDITURE				
Employee Expenses	25,441,661	21,671,661	18,999,575	2,672,086
Contract and Material Expenses	10,042,211	10,382,211	9,209,629	1,172,582
Depreciation, Amortisation & Impairment	6,070,563	6,150,563	5,085,339	1,065,224
Other Operating Expenses	8,729,337	9,579,337	11,654,624	-2,075,287
Finance Expenses	135,252	135,252	-	135,252
Total Operating Expenditure	**50,419,024**	**47,919,024**	**44,949,167**	**2,969,857**
Operating Surplus / Deficit	**-11,323,657**	**-13,563,657**	**-4,434,177**	**-9,129,480**

Highlighted are material variances requiring commentary

Income - Operating Grants and Subsidies

Roper Gulf Regional Council received non-tied grants from the Commonwealth and Territory Governments in excess of budget expectations.

Other Income

In Council's budget, Sales and Service Fees are included under the Income Agency and Commercial Services category.

Employee Expenses

Roper Gulf Regional Council's employee expenses were below budget due to vacancies in non-operational roles.

Contract and Material Expenses

Expenses in this category were impacted by flooding and cyclone events.

Depreciation, Amortisation & Impairment

Depreciation was below budget due to delays in capital expenditure resulting from the impacts of flooding and cyclone events.

Other Operating Expenses

Roper Gulf Regional Council's other operating costs were above budget due to higher stock write-offs, electricity and travel costs.







GENERAL PURPOSE FINANCE REPORT

FOR THE YEAR ENDED 30 JUNE 2026

CONTENTS

CHIEF EXECUTIVE OFFICER'S STATEMENT 94

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME 95

STATEMENTS OF FINANCIAL POSITION 96

STATEMENT OF CHANGES IN EQUITY 97

STATEMENT OF CASH FLOWS 98

NOTES TO THE FINANCIAL STATEMENTS 99

INDEPENDENT AUDITOR'S REPORT 131

Roper Gulf Regional Council
ABN 94 746 956 090

Chief Executive Officer's Statement

For the year ended 30 June 2026

Chief Executive Officer's Statement

I, David Hurst, the Chief Executive Officer of Roper Gulf Regional Council, hereby certify that the Annual Financial Statements:

- have been drawn up in accordance with the applicable Australian Standards, the *Local Government Act 2019* and the *Local Government (General) Regulations 2021* presents fairly the financial position of the Council and the results for the year ended 30 June 2026; and
- are in accordance with the accounting and other records of Council.



David Hurst
Chief Executive Officer

Dated at Katherine this twenty-seventh day of October 2026.

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2026

	Note	2026 $	2025 (Restated*)$
REVENUE			
Grants and contributions	4(a)	26,062,485	25,936,480
Community development programs	4(a)	5,544,319	9,157,863
User charges and fees	4(a)	311,846	294,728
Rates and annual charges	4(a)	3,596,962	3,363,672
Other revenue	4(b)	3,584,209	1,829,936
TOTAL REVENUE		**39,099,821**	**40,582,679**
Employee costs	5(a)	(18,999,575)	(19,337,691)
Materials and contractors	5(b)	(9,209,629)	(8,714,473)
Depreciation and amortisation	5(c)	(5,085,339)	(5,978,124)
Other expenses	6	(11,654,624)	(12,556,666)
LOSS FROM OPERATIONS		**(5,849,346)**	**(6,004,275)**
Finance income	7	1,415,169	1,780,945
Finance costs	7	-	(139,797)
NET FINANCE INCOME		**1,415,169**	**1,641,148**
LOSS FOR THE YEAR		**(4,434,177)**	**(4,363,127)**
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified to profit or loss			
Revaluation of property, plant and equipment	13	(492,540)	15,886,758
TOTAL COMPREHENSIVE (LOSS)/INCOME		**(4,926,717)**	**11,523,631**

*Refer to note 28 for detailed information on Restatement of comparatives.

Roper Gulf Regional Council
ABN 94 746 956 090

Statement of Financial Position

As at 30 June 2026

	Note	2026 $	2025 (Restated*)$	1 July 2024 (Restated*)$
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	8	5,898,311	9,472,308	8,989,911
Trade and other receivables	9	2,882,765	3,058,771	1,871,605
Term deposits	10	25,000,000	27,000,000	27,000,000
Inventories	11	595,672	461,050	660,621
Other current assets	12	190,990	219,381	134,953
TOTAL CURRENT ASSETS		**34,567,738**	**40,211,510**	**38,657,090**
NON-CURRENT ASSETS				
Property, plant and equipment and intangible assets	13	107,646,939	108,775,515	95,874,803
TOTAL NON-CURRENT ASSETS		**107,646,939**	**108,775,515**	**95,874,803**
TOTAL ASSETS		**142,214,677**	**148,987,025**	**134,531,893**
LIABILITIES				
CURRENT LIABILITIES				
Trade and other payables	14	3,586,400	3,308,758	1,801,877
Lease liabilities	15	95,786	105,521	310,700
Grant liabilities	16	8,169,195	10,248,223	9,120,914
Provisions	17	1,954,136	2,009,719	2,166,459
TOTAL CURRENT LIABILITIES		**13,805,517**	**15,672,221**	**13,399,950**
NON-CURRENT LIABILITIES				
Lease liabilities	15	4,844,768	4,938,110	4,795,028
Provisions	17	1,449,707	1,335,292	819,144
TOTAL NON-CURRENT LIABILITIES		**6,294,475**	**6,273,402**	**5,614,172**
TOTAL LIABILITIES		**20,099,992**	**21,945,623**	**19,014,122**
NET ASSETS		**122,114,685**	**127,041,402**	**115,517,771**
EQUITY				
Asset revaluation reserve	18	83,195,844	83,688,384	67,801,626
Accumulated funds		38,918,841	43,353,018	47,716,145
TOTAL EQUITY		**122,114,685**	**127,041,402**	**115,517,771**

*Refer to note 28 for detailed information on Restatement of comparatives.

Statement of Changes in Equity

For the year ended 30 June 2026

	Asset revaluation reserve $	Accumulated funds $	Total equity $
BALANCE AT 1 JULY 2024 AS PREVIOUSLY REPORTED	67,801,626	49,643,339	117,444,965
Impact of restatement*	-	(1,927,194)	(1,927,194)
RESTATED BALANCE 1 JULY 2024	67,801,626	47,716,145	115,517,771
COMPREHENSIVE INCOME			
Restated loss for the year*	-	(4,363,127)	(4,363,127)
Revaluation increments of property, plant and equipment	15,886,758	-	15,886,758
TOTAL COMPREHENSIVE INCOME AS RESTATED*	**15,886,758**	**(4,363,127)**	**11,523,631**
BALANCE AT 30 JUNE 2025 AS RESTATED*	**83,688,384**	**43,353,018**	**127,041,402**
BALANCE AT 1 JULY 2025	83,688,384	43,353,018	127,041,402
COMPREHENSIVE INCOME			
Loss for the year	-	(4,434,177)	(4,434,177)
Revaluation decrements of property, plant and equipment	(492,540)	-	(492,540)
TOTAL COMPREHENSIVE INCOME	**(492,540)**	**(4,434,177)**	**(4,926,717)**
BALANCE AT 30 JUNE 2026	**83,195,844**	**38,918,841**	**122,114,685**

*Refer to note 28 for detailed information on Restatement of comparatives.

Statement of Cash Flows

For the year ended 30 June 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Grants received		27,481,151	28,606,882
Receipts from customers		13,507,416	14,949,120
Interest received		1,415,169	1,780,945
Payments to suppliers and employees		(43,917,832)	(42,023,284)
Interest paid		-	(139,797)
User charges and fees		343,030	647,627
NET CASH (USED IN)/FROM OPERATING ACTIVITIES		**(1,171,066)**	**3,821,493**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(4,642,840)	(3,277,414)
Proceeds from fixed assets		343,402	-
Proceeds from term deposits		2,000,000	-
NET CASH USED IN INVESTING ACTIVITIES		**(2,299,438)**	**(3,277,414)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Lease liabilities repayments		(103,493)	(61,682)
NET CASH USED IN FINANCING ACTIVITIES		**(103,493)**	**(61,682)**
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		**(3,573,997)**	**482,397**
Cash and cash equivalents at the beginning of the year		9,472,308	8,989,911
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	8	**5,898,311**	**9,472,308**

Notes to the Financial Statements

For the year ended 30 June 2026

Note 1 Reporting entity

The Roper Gulf Regional Council (the "Council" or "RGRC") was established as a body corporate by a restructuring order under section 114C of the Local Government Act on 16 October 2007. The Council came into full operation on 1 July 2008, when it merged with other constituent councils to form the local government authority, also referred to as the Roper Gulf Regional Council. The new council incorporated six (6) local government bodies:

1. Borroloola Community Government Council;
2. Jilkminggan Community Government Council;
3. Mataranka Community Government Council;
4. Numbulwar Numburindi Community Government Council;
5. Nyirranggulung Mardulk Ngadberre Regional Council; and
6. Yugul Mangi Community Government Council; and a large area of currently unincorporated land, the Gulf, Roper Valley, Stuart Plateau and Southern Arnhem Land.

Roper Gulf Regional Council registered office and its principal place of business is as follows:

Registered office and principal place of business:
2 Crawford Street
Katherine, NT 0851

Postal address:
P.O. Box 1321,
Katherine, NT 0850

The Council has its main office located in Katherine, Northern Territory. The business of the Council is conducted within the community government area situated in the Northern and Eastern Regions around Katherine.

The purpose of this financial report is to provide users with information about the stewardship of the Council and accountability for the resources entrusted to it, information about the financial position, performance and cash flow of the Council.

Note 2 Basis of preparation

a) Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with *Local Government Act 2019*, the *Local Government (General) Regulations 2021* and the Australian Accounting Standards and professional pronouncements so as to present fairly the financial position, performance and cash flow of the Council as at 30 June 2026.

Details of the Council's material accounting policies are included in Note 3.

b) Basis of measurement

The financial statements have been prepared on the historical cost basis except for the following assets which are stated at their fair value: Land, buildings, infrastructure and roads, motor vehicles assets that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair values of the consideration given in exchange for goods and services.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 2 Basis of preparation (continued)

b) Basis of measurement (continued)

Measurement of fair values

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Council takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

c) Functional and presentation currency

These financial statements are presented in Australian dollars, which is the Council's functional currency.

d) Use of judgements and estimates

In preparing these financial statements, management has made judgements and estimates about the future, including climate-related risks and opportunities, that affect the application of the Council's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis and are consistent with the Council's risk management and climate-related commitments where appropriate. Revisions to estimates are recognised prospectively.

i. Useful lives of depreciable assets

The Council estimates the useful lives of depreciable assets based on the period over which the assets are expected to be available for use. The estimated useful lives of property and equipment are reviewed periodically and are updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the assets.

ii. Fair value of non-financial assets

Management uses valuation techniques to determine the fair value of non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the asset. Management bases its assumptions on observable data as far as possible but this is not always available. In that case management uses the best information available. Estimated fair values may vary from the actual prices that would be achieved in an arm’s length transaction at the reporting date.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 2 Basis of preparation (continued)

d) Use of judgements and estimates (continued)

iii. Provision for landfill and intangible airspace asset

The Council is obligated to restore the waste management facility sites to a particular standard. The forecast life of these sites is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill rehabilitation has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based labour hours, material, equipment and mobilisation/delivery costs.

Accordingly, the estimation of the provision has been done but it is still dependent on the accuracy of the forecast timing of the work, work required and related costs. The Council recognises the rehabilitation component as a liability in the form of a provision for future works.

e) Going concern

The financial report has been prepared on the going concern basis which assumes continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business for the foreseeable future.

Note 3 Material accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, except if mentioned otherwise.

REVENUE AND OTHER REVENUE

Revenue is measured based on the consideration specified in a contract with a customer. The Council recognises revenue when it transfers control over a good or service to a customer.

The following table provides information about the nature and timing of the satisfaction of performance obligations in contracts with customers, including payment terms, and the related revenue recognition policies. The Council recognises revenue under AASB 1058 *Income of Not-for-Profit Entities* (AASB 1058) or AASB 15 *Revenue from Contracts with Customers (AASB 15) when appropriate.*

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 3 Material accounting policies (continued)

REVENUE AND OTHER REVENUE (continued)

Revenue category	Nature of goods and services including payment terms	Timing of revenue recognition
Grants and contributions	Community events, programs, capital projects, facilities, design, planning and evaluation of services with fixed term transfer of funds based on agreed milestone and reporting.	Revenue is recognised overtime or point in time depending on grants conditions.
Community development program services	The community receives services as they are provided by the Council, payments from the Commonwealth are received in arrears upon completion of obligations set out in the agreement with the Commonwealth.	Revenue is recognised overtime or point in time depending on grants conditions.
Rates and annual charges	Council applies a combination of flat rates and differential rating pursuant to Chapter 11 of the *Local Government Act 2019*. Rates and annual charges are paid by installments of two payments (approximately equal installments).	Revenue is recognised at point in time.
User charges and fees	Building, planning, development, permission to use facilities, waste treatment, recycling and animal control. Full payment prior to issue.	Revenue is recognised at point in time upon delivery of the service.

a) Accounting for grants and contributions

When the Council receives government grants that are in the scope of AASB 1058 (being a transaction where the consideration paid to acquire an asset is significantly less than fair value principally to enable the Council to further its objectives), it performs an assessment to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where revenue is recognised when (or as) the performance obligations are satisfied.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 3 Material accounting policies (continued)

REVENUE AND OTHER REVENUE (continued)

a) Accounting for grants and contributions (continued)

In all other cases (where the contract is not 'enforceable' or the performance obligations are not 'sufficiently specific'), the transaction is accounted for under AASB 1058 where the Council:

- Recognises the asset in accordance with the requirements of other relevant applicable Australian Accounting Standards (e.g. AASB 9, AASB 16, AASB 116 and AASB 138);
- Considers whether any other financial statement elements should be recognised ('related amounts') in accordance with the relevant applicable Australian Accounting Standard including:
    - contributions by owners (AASB 1004);
    - a lease liability (AASB 16);
    - a financial instrument (AASB 9); and
    - a provision (AASB 137).
- Recognises revenue immediately in profit or loss for the excess of the initial carrying amount of the asset over any related amounts recognised.

To determine if a grant contract should be accounted for under AASB 1058 or AASB 15, the Council has to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations. When assessing if the performance obligations are 'sufficiently specific', the Council has applied significant judgement in this regard by performing a detailed analysis of the terms and conditions contained in the grant contracts, review of accompanying documentation (e.g. activity work plans) and holding discussions with relevant parties. Revenue recognition from grants received by the Council have been appropriately accounted for under AASB 1058 or AASB 15 based on the assessment performed.

b) 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.

c) Community development programs

The Council recognises revenue from community development programs that are not enforceable or the performance obligations are not sufficiently specific on receipt or there are no termination for convenience or clawback clauses on receipt in accordance with AASB 1058. For community development programs that are tied to sufficiently specific performance obligations, income will be recognised as performance obligations are delivered over time in accordance with AASB 15 or is there are termination for convenience or clawback clauses income will be recognised over time in accordance with AASB 1058.

d) User charges and fees

User Charges and fees are recognised upon unconditional entitlement to the funds. Generally, this is upon lodgement of the relevant applications or documents, issuing of the infringement notice or when the service is provided.

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

INCOME TAX

The Council is a local governing body and is exempt from income tax under s50-5 of the *Income Tax Assessment Act 1997.*

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 3 Material accounting policies (continued)

PROPERTY PLANT AND EQUIPMENT

a) Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in profit or loss.

i. Asset recognition threshold

Purchase of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than $5,000 which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

ii. Revaluations

Land, buildings and infrastructure, motor vehicles and roads are measured at fair value, in accordance with AASB 116 *Property, plant and equipment* and AASB 13 *Fair value measurement.*

Following initial recognition at cost, land. buildings and infrastructure, motor vehicles and roads are carried at fair values less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted in sufficient frequency (from 3 to 5 years) to ensure that the carrying amount of assets did not differ materially from the assets' fair values as at the end of reporting date. The regularity of independent valuations depends upon the volatility of movements in market values of relevant assets.

A revaluation of entire Land, Motor vehicles, Buildings and Infrastructure as at 30 June 2026 was conducted by an independent valuer (2025: Roads).

Revaluation adjustments are made on a class basis. Any revaluation increment upon valuation is recognised in other comprehensive income and credited to the asset revaluation reserve in equity. To the extent that any revaluation decrease or impairment loss has previously been recognised in profit or loss, a revaluation increase is credited to profit or loss with the remaining part of the increase recognised in other comprehensive income.

Revaluation decrements are recognised upon valuation or impairment testing, with the decrease being charged to other comprehensive income to the extent of any asset revaluation reserve in equity relating to this asset and any remaining decrease recognised in profit or loss. Any revaluation reserve remaining in equity on disposal of the asset is transferred to accumulated funds.

b) Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Council.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 3 Material accounting policies (continued)

PROPERTY PLANT AND EQUIPMENT (continued)

c) Depreciation

Depreciation is calculated to write off the cost of items of property, plant and equipment less their estimated residual values under the straight-line method over their estimated useful lives and is generally recognised in profit or loss.

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

Class of fixed assets	Useful life
Buildings and infrastructure	5-20 years
Plant and equipment	5-15 years
Fixtures and fittings	5-10 years
Right-of-use asset	10-30 years
Motor vehicles	3-7 years
Roads	12-100 years
Intangible assets	12-15 years

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

d) Impairment

Property, plant and equipment were assessed for impairment at 30 June 2026. Where indications of impairment exists, the assets' recoverable amount is estimated and an impairment adjustment is made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less cost to sell and value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows and the asset would be replaced if the Council were deprived of the asset, value in use is taken to be its depreciated replacement cost.

e) Derecognition

An item of property, plant and equipment is derecognised upon disposal or where no future economic benefits are expected from its use or disposal.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are recognised in profit or loss. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to the accumulated funds.

LEASES

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

a) Council as a lessee

At commencement or on modification of a contract that contains a lease component, the Council allocates the consideration in the contract to each lease component on the basis of its relative stand-alone prices. However, for the leases of property the Council has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

The Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 3 Material accounting policies (continued)

LEASES (continued)

a) Council as a lessee (continued)

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Council by the end of the lease term or the cost of the right-of-use asset reflects that the Council will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset, which is determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Council's incremental borrowing rate. Generally, the Council uses its incremental borrowing rate as the discount rate.

The Council determines its incremental borrowing rate by obtaining interest rates from various external financing sources and makes certain adjustments to reflect the terms of the lease and type of the asset leased.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that the Council is reasonably certain to exercise, lease payments in an optional renewal period if the Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Council is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Council's estimate of the amount expected to be payable under a residual value guarantee, if the Council changes its assessment of whether it will exercise a purchase, extension or termination option or if there is a revised in-substance fixed lease payment.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

The Council presents right-of-use assets in property, plant and equipment and lease liabilities in the statement of financial position.

b) Council as a lessor

Rental income from operating 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.

c) 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.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 3 Material accounting policies (continued)

FINANCIAL INSTRUMENTS

a) Recognition and initial measurement

Trade receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Council becomes a party to the contractual provisions of the instrument.

A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus or minus, for an item not at fair value through profit or loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

b) Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at amortised cost or FVTPL.

Financial assets are not reclassified subsequent to their initial recognition unless the Council changes its business model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All financial assets not classified as measured at amortised cost as described above are measured at amortised cost or fair value through other comprehensive income (FVOCI) as described above are measured at FVTPL. This includes all derivate financial assets. On initial recognition, the Council may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets – Subsequent measurement and gains and losses

Financial assets at FVTPL

These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.

Financial assets at amortised cost

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.

Financial liabilities – Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 3 Material accounting policies (continued)

FINANCIAL INSTRUMENTS (continued)

c) Derecognition

Financial assets

The Council derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Council neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

The Council enters into transactions whereby it transfers assets recognised in its statement of financial position, but retains either all or substantially all of the risks and rewards of the transferred assets. In these cases, the transferred assets are not derecognised.

Financial liabilities

The Council derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire. The Council also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in profit or loss.

d) Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Council currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

EMPLOYEE BENEFITS

a) Short-term employee benefits

Short-term employee benefits are expenses as the related service is provided. A liability is recognised for the amount expected to be paid if the Council has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

b) Defined contribution plans

Obligations for contributions to defined contribution plans are expensed as the related service is provided. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

c) Other long-term employee benefits

The Council's net obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods. That benefit is discounted to determine its present value. Remeasurements are recognised in profit or loss in the period in which they arise.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 3 Material accounting policies (continued)

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 a 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 the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is present value of those cash flows (where the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

The council has an obligation to remediate and restore the landfills under the Environment Protection Act 2019. The council recognises a provision for future costs associated with landfill rehabilitation.

FINANCE INCOME AND FINANCE COSTS

The Council's finance income and finance costs include:

- interest income; and
- interest expense.

Interest income or expense is recognised using the effective interest method.

The ‘effective interest rate’ is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to:

- the gross carrying amount of the financial asset; or
- the amortised cost of the financial liability.

In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability. However, for financial assets that have become credit impaired subsequent to initial recognition. Interest income is calculated by applying the effective interest rate to the amortised cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the gross basis.

IMPAIRMENT

a) Financial assets

Financial instruments

The Council recognises loss allowances for expected credit losses (ECLs) on financial assets measured at amortised cost.

The Council measures loss allowances at an amount equal to lifetime ECLs, except for the following, which are measured at 12-month ECLs:

- debt securities that are determined to have low credit risk at the reporting date; and
- other debt securities and bank balances for which credit risk (i.e. the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

Loss allowances for trade receivables (including lease receivables) and contract assets are always measured at an amount equal to lifetime ECLs.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 3 Material accounting policies (continued)

IMPAIRMENT (continued)

a) Financial assets (continued)

Financial instruments (continued)

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This included both quantitative and qualitative information and analysis, based on the Council's historical experience and informed credit assessment, that includes forward-looking information.

The Council assumes that the credit risk on a financial asset has increased significantly if it is more than 30 days past due.

The maximum period considered when estimating ECLs is the maximum contractual period over which the Council is exposed to credit risk.

Measurement of ECLs

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the Council expects to receive).

ECLs are discounted at the effective interest rate of the financial asset.

Presentation of allowance for ECL in the statement of financial position

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

b) Non-financial assets

At each reporting date, the Council reviews the carrying amounts of its non-financial assets to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or cash generating units (CGUs).

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU

An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its recoverable amount.

Impairment losses are recognised in profit or loss. They are allocated first to reduce the carrying amount of other assets in the CGU on a pro rata basis.

For other assets, an impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss has been recognised.

INVENTORIES

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the weighted average cost on a continual basis, after adjustment for loss of service potential.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 3 Material accounting policies (continued)

FUNCTIONS

Revenues and expenses have been attributed to the following functions/activities. The Council believes that it is not practical at this stage to reliably attribute the carrying amounts of the assets to the functions/activities. Functions have been broken down to the following components:

a) General public services including Economic affairs

Administrative, legislative and executive affairs, financial and fiscal affairs, general research and general services. General economic, agriculture and forestry, fuel and energy, other labour and employment affairs, CDP/RJCP, transport and other industries, saleyards and tourism.

b) Public order and safety

Animal control and welfare, local emergency management and preparation.

c) Environmental protection

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

d) Housing and community amenities

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

e) Health

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

f) Recreation, culture and religion

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

g) Social protection

Outlays on day care services, family day care, occasional care and outside school hours care, aged services, shelter protection, drug and alcohol treatment programs.

CASH, CASH EQUIVALENTS AND OTHER FINANCIAL INSTRUMENTS

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

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

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

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 3 Material accounting policies (continued)

GOODS AND SERVICES TAX (GST)

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

- where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the cash flow statement 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.

Note 4 Revenue

In the following table, revenue from contracts with customers is disaggregated by major products and service lines.

a) Revenue	2026 $	2025 (Restated*)$
MAJOR PRODUCTS/SERVICE LINES		
Grants and contributions (i)	26,062,485	25,936,480
Community development programs*	5,544,319	9,157,863
User charges and fees	311,846	294,728
Rates and annual charges	3,596,962	3,363,672
	35,515,612	**38,752,743**

4 (a) (i) Grants and contributions	2026 $	2025 $
Amounts received specifically for new and upgraded assets	635,916	1,028,706
Other grants, subsidies and contributions	25,426,569	24,907,774
	26,062,485	**25,936,480**
SOURCES OF GRANTS		
Commonwealth government	16,282,879	14,980,972
Territory government	9,779,606	9,753,430
Other grants	-	1,202,078
	26,062,485	**25,936,480**

b) Other revenue	2026 $	2025 $
Reimbursement revenue	62,469	119,761
Sales	1,093,203	861,433
Service fee	1,949,125	372,331
Other operating revenue	479,412	141,411
New assets identified during revaluation	-	335,000
	3,584,209	**1,829,936**

*Refer to note 28 for detailed information on Restatement of comparatives.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 5 Expenses

a) Employee costs	2026 $	2025 $
Salaries wages and leave entitlements	16,187,088	16,616,664
Superannuation	1,801,694	1,799,371
Workers compensation	899,842	640,865
Allowances and other staff costs	110,951	280,791
TOTAL EMPLOYEE COSTS	**18,999,575**	**19,337,691**

b) Materials and contractors	2026 $	2025 $
Consultants	1,329,595	1,834,779
Contractors	5,711,789	5,304,028
Materials	2,168,245	1,575,666
TOTAL MATERIALS AND CONTRACTORS	**9,209,629**	**8,714,473**

c) Depreciation and amortisation	2026 $	2025 $
Buildings, roads and infrastructure	3,509,689	4,599,027
Amortisation of intangible assets	74,067	74,067
Right-of-use assets	225,161	182,878
Plant and equipment, furniture and fittings	624,558	638,283
Motor vehicles	651,864	483,869
TOTAL DEPRECIATION AND AMORTISATION	**5,085,339**	**5,978,124**

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 6 Other expenses

	2026 $	2025 $
Accounting and audit fees	225,121	202,033
Advertising	62,026	82,715
Bad debts expense	-	32,238
Bank fees and charges	12,498	12,211
Chairman and councilor payments	522,268	519,062
Communication	509,671	570,542
Contributions and donations	68,264	64,255
Cost of sales	213,660	647,147
Food and catering	597,768	527,262
Freight	250,798	240,648
Fuel and oil	621,327	645,321
Insurance	1,181,216	1,324,878
Leases	771,154	710,901
Legal fees	103,245	214,058
Licenses and registrations	214,673	168,782
Memberships and subscriptions	191,304	167,632
Repairs and maintenance	1,101,120	1,125,788
Printing and stationaries	60,219	58,096
Software and computer expenses	2,746	6,258
Trainings and seminars	474,940	617,284
Travel and accommodation	1,335,513	1,161,852
Utilities	974,324	955,917
Inventory items for resale	68,033	454,542
Outdoor recreation activity expenses	314,488	208,921
Other expenses	1,778,248	1,838,323
TOTAL OTHER EXPENSES	**11,654,624**	**12,556,666**

Note 7 Net finance income

	2026 $	2025 $
FINANCE INCOME		
Interest income	1,415,169	1,780,945
TOTAL FINANCE INCOME	**1,415,169**	**1,780,945**
FINANCE COSTS		
Interest expense	-	(139,797)
TOTAL FINANCE COSTS	**-**	**(139,797)**
TOTAL NET FINANCE INCOME	**1,415,169**	**1,641,148**

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 8 Cash and cash equivalents

For the purpose of cash and cash equivalents in the statement of financial position and in the statement of cash flows comprises of below:

	2026 $	2025 $
Cash at bank	5,898,311	9,472,308
TOTAL CASH AND CASH EQUIVALENTS	**5,898,311**	**9,472,308**

Note 9 Trade and other receivables

	2026 $	2025 $
Trade receivables	153,523	74,515
Rates receivable	1,344,313	1,058,691
Accrued income	926,157	1,925,565
Other receivables	458,772	-
TOTAL TRADE AND OTHER RECEIVABLES	**2,882,765**	**3,058,771**

Note 10 Term deposits

	2026 $	2025 $
Term deposits	25,000,000	27,000,000
TOTAL TERM DEPOSITS	**25,000,000**	**27,000,000**

Note 11 Inventories

	2026 $	2025 $
Workshop inventory	309,528	235,978
Diesel fuel	247,283	197,020
Opal fuel	38,861	28,052
TOTAL INVENTORIES	**595,672**	**461,050**

Note 12 Other assets

	2026 $	2025 $
Prepayments	159,595	182,297
Others	31,395	37,084
TOTAL OTHER CURRENT ASSETS	**190,990**	**219,381**

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 13 Property, plant and equipment and intangible assets

The Council's freehold land, buildings, roads, infrastructure and motor vehicles are stated at their revalued amounts, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

At 30 June 2025, the Council undertook a revaluation of all its Land, Motor vehicles, Buildings and Infrastructures assets. The fair value of the Council's fixed assets was determined and approved by the Council on the basis of an independent valuation carried out by AVR Consulting for Land, Motor vehicles, Buildings and Infrastructure Assets, who are certified practicing valuers. If Level 2 data is available assets are valued at on sale of similar items within surrounding areas or are valued at depreciated current replacement costs.

Council assets are revalued at least after every 3 to 5 years or if there has been a material movement in the asset values. Roads were independently valued as at 30 June 2024 and Roper Gulf Regional Council assessed there to be no material change in value in the last 12 months since valuation.

Details of the Council's property, plant and equipment and information about the fair value hierarchy as at 30 June 2026 are as follows:

	Level 2 $	Level 3 $	Fair value as at 30/06/ 2026 $
Land	4,230,000	1,345,000	5,575,000
Buildings and infrastructure	6,499,418	65,716,672	72,216,090
Roads	-	13,388,930	13,388,930
Motor vehicles	-	5,984,318	5,984,318
	10,729,418	**86,434,920**	**97,164,338**

	Level 2 $	Level 3 $	Fair value as at 30/06/ 2025 $
Land	4,230,000	1,345,000	5,575,000
Buildings and infrastructure	6,910,000	65,059,974	71,969,974
Roads	-	13,589,338	13,589,338
Motor vehicles	-	6,718,000	6,718,000
	11,140,000	**86,712,312**	**97,852,312**

The fair value of the Council land was determined based on the market comparable approach where available data that reflects recent transaction prices for similar land if there are no available comparable data for remote land it is valued at level 3 based on original costs assumed to be the fair value.

The fair value of the buildings, other infrastructure and motor vehicles was determined using the cost approach that reflects the cost to a market participant to construct assets of comparable utility and age, adjusted for obsolescence and application of indexing where appropriate. The significant inputs include the estimated construction costs, indexation rates, other ancillary expenditure and a depreciation factor applied to the estimated construction cost. Changes to the significant inputs can impact the fair value of the buildings.

Land under roads is subject to Native Title in all communities with the exception of Borroloola and Mataranka. The presence of Native Title calls into question the capacity of the Council to exert sufficient control over the asset. Accordingly, road assets outside the Borroloola and Mataranka communities are not recognised in the financial statements.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 13 Property, plant and equipment and intangible assets (continued)

Land under roads

Council has elected not to recognise land under roads acquired prior to 1 July 2008 as an asset in accordance with AASB 1051 Land under Roads. Land under roads acquired after 1 July 2008 has not been recognised as in the opinion of Council it is not possible to reliably attribute a fair value, and further that such value if determined would be immaterial.

Roper Gulf Regional Council
ABN 94 746 956 090

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 13 Property, plant and equipment and intangible assets (continued)

	Land $	Buildings & infrastructure $	Roads $	Motor vehicle $	Plant & equipment $	Furniture & fixtures $	Right-of-use assets $	Capital work in progress $	Intangible assets $	Total $
BALANCE AT 1 JULY 2025										
Gross carrying amount	5,575,000	71,969,976	15,351,041	6,717,999	9,380,049	32,925	5,477,107	2,908,485	600,780	118,013,362
Accumulated depreciation and impairment losses	-	-	(1,761,703)	-	(6,273,708)	(6,922)	(973,313)	-	(222,201)	(9,237,847)
NET CARRYING AMOUNT AT 1 JULY 2025	**5,575,000**	**71,969,976**	**13,589,338**	**6,717,999**	**3,106,341**	**26,003**	**4,503,794**	**2,908,485**	**378,579**	**108,775,515**
Additions	-	-	-	-	-	-	-	4,646,745	-	4,646,745
Transferred from capital work in progress	-	4,047,935	-	115,625	206,042	20,935	-	(4,390,537)	-	-
Disposals	-	-	-	(207,000)	(164,732)	-	-	-	-	(371,732)
Depreciation/Amortisation	-	(3,309,281)	(200,408)	(651,864)	(617,973)	(6,585)	(225,161)	-	(74,067)	(5,085,339)
Eliminated on disposal of Asset	-	-	-	9,558	164,732	-	-	-	-	174,290
Revaluation on disposal assets	-	(492,540)	-	-	-	-	-	-	-	(492,540)
NET CARRYING AMOUNT AT 30 JUNE 2026	**5,575,000**	**72,216,090**	**13,388,930**	**5,984,318**	**2,694,410**	**40,353**	**4,278,633**	**3,164,693**	**304,512**	**107,646,939**
BALANCE AT 30 JUNE 2026										
Gross carrying amount	5,575,000	75,525,371	15,351,041	6,626,624	9,421,359	53,860	5,477,107	3,164,693	600,780	121,795,835
Accumulated depreciation and impairment losses	-	(3,309,281)	(1,962,111)	(642,306)	(6,726,949)	(13,507)	(1,198,474)	-	(296,268)	(14,148,896)
NET CARRYING AMOUNT AT 30 JUNE 2026	**5,575,000**	**72,216,090**	**13,388,930**	**5,984,318**	**2,694,410**	**40,353**	**4,278,633**	**3,164,693**	**304,512**	**107,646,939**

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 13 Property, plant and equipment and intangible assets (continued)

Carrying amounts that would have been recognised if Land, buildings & infrastructure, roads and motor vehicles were stated at cost:

	Land $	Buildings & infrastructure $	Roads $	Motor vehicle $	Plant & equipment $	Furniture & fixtures $	Right-of-use assets $	Capital work in progress $	Intangible assets $	Total $
BALANCE AT 1 JULY 2024										
Gross carrying amount	4,655,960	61,944,604	15,351,041	7,208,596	9,074,161	25,365	5,477,107	15,158,057	600,780	119,495,671
Accumulated depreciation and impairment losses	-	(10,476,807)	(1,561,295)	(5,546,084)	(5,096,264)	(1,849)	(790,435)	-	(148,134)	(23,620,868)
NET CARRYING AMOUNT AT 1 JULY 2024	**4,655,960**	**51,467,797**	**13,789,746**	**1,662,512**	**3,977,897**	**23,516**	**4,686,672**	**15,158,057**	**452,646**	**95,874,803**
Additions	-	-	-	510,106	281,095	7,560	-	2,478,653	-	3,277,414
Assets recognised by revaluation- Purchased prior to FY25	335,000	-	-	-	-	-	-	-	-	335,000
Assets written off	-	(593,362)	-	(26,974)	-	-	-	-	-	(620,336)
Depreciation/Amortisation	-	(4,398,619)	(200,408)	(483,869)	(633,210)	(5,073)	(182,878)	-	(74,067)	(5,978,124)
Transfers	-	15,272,459	-	(24,793)	(519,441)	-	-	(14,728,225)	-	-
Revaluation increment	584,040	10,221,701	-	5,081,017	-	-	-	-	-	15,886,758
NET CARRYING AMOUNT AT 30 JUNE 2025	**5,575,000**	**71,969,976**	**13,589,338**	**6,717,999**	**3,106,341**	**26,003**	**4,503,794**	**2,908,485**	**378,579**	**108,775,515**
BALANCE AT 30 JUNE 2025										
Gross carrying amount	5,575,000	71,969,976	15,351,041	6,717,999	9,380,049	32,925	5,477,107	2,908,485	600,780	118,013,362
Accumulated depreciation and impairment losses	-	-	(1,761,703)	-	(6,273,708)	(6,922)	(973,313)	-	(222,201)	(9,237,847)
NET CARRYING AMOUNT AT 30 JUNE 2025	**5,575,000**	**71,969,976**	**13,589,338**	**6,717,999**	**3,106,341**	**26,003**	**4,503,794**	**2,908,485**	**378,579**	**108,775,515**

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 14 Trade and other payables

	2026 $	2025 (Restated*)$
Trade payables	3,005,523	1,505,475
Other payables*	138,821	471,819
Accruals	442,056	1,331,464
TOTAL TRADE AND OTHER PAYABLES	**3,586,400**	**3,308,758**

*Refer to note 28 for detailed information on Restatement of comparatives.

Note 15 Leases

Leases as lessee

Information about leases for which the Council is a lessee is presented below.

a) Right-of-use assets	2026 $	2025 $
Balance at 1 July	4,503,794	4,686,672
Amortisation charge for the year	(225,161)	(182,878)
BALANCE AT 30 JUNE 2026	**4,278,633**	**4,503,794**

Note: PY comparative figures have been updated to correct a misstatement identified during the current year's financial statement preparation.

b) Amounts recognised in profit or loss	2026 $	2025 $
Amortisation of right-of-use assets	225,161	182,878

c) Extension options

Some property leases contain extension options exercisable by the Council up to one year before the end of the non-cancellable contract period. Where practicable, the Council seeks to include extension options in new leases to provide operational flexibility. The extension options held are exercisable only by the Council and not by the lessors. The Council assesses at lease commencement date whether it is reasonably certain to exercise the extension options. The Council reassesses whether it is reasonably certain to exercise the options if there is a significant event or significant changes in circumstances within its control.

d) Lease liabilities	2026 $	2025 $
Current	95,786	105,521
Non-current	4,844,768	4,938,110
TOTAL LEASE LIABILITIES	**4,940,554**	**5,043,631**

e) Amounts recognised in the statement of cash flows	2026 $	2025 $
Total cash outflow for leases	103,493	295,792

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 16 Grant liabilities

	2026 $	2025 (Restated*)$
Grants unspent*	8,169,195	10,248,223
TOTAL GRANT LIABILITIES	**8,169,195**	**10,248,223**

*Refer to note 28 for detailed information on Restatement of comparatives.

Note 17 Provisions

	2026 $	2025 $
CURRENT		
Employee entitlements	1,954,136	2,009,719
TOTAL CURRENT	**1,954,136**	**2,009,719**
NON-CURRENT		
Long service leave	345,142	230,312
Landfill rehabilitation	1,104,565	1,104,980
TOTAL NON-CURRENT	**1,449,707**	**1,335,292**
TOTAL PROVISIONS	**3,403,843**	**3,345,011**

Note 18 Reserves

	2026 $	2025 $
Asset revaluation reserve	83,195,844	83,688,384
TOTAL ASSET REVALUATION RESERVE	**83,195,844**	**83,688,384**

Note 19 Financial instruments

Accounting classifications

The following table shows the carrying amounts of financial assets and financial liabilities.

	Note	2026 $	2025 (Restated*)$
FINANCIAL ASSETS MEASURED AT AMORTISED COST			
Cash and cash equivalents	8	5,898,311	9,472,308
Trade and other receivables	9	2,882,765	3,058,771
Term deposits	10	25,000,000	27,000,000
		33,781,076	**39,531,079**
FINANCIAL LIABILITIES MEASURED AT AMORTISED COST			
Trade and other payables*	14	3,586,400	3,308,758
		3,586,400	**3,308,758**

*Refer to note 28 for detailed information on Restatement of comparatives.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 20 Related parties

The related parties of the Council include:

- the key responsible persons because they have authority and responsibility for planning, directing and controlling the activities of the Council directly;
- spouses, children and dependents who are close family members of the key responsible persons; and
- any entities controlled or jointly controlled by key responsible persons or controlled or jointly controlled by their close family members.

Transactions with key management personnel

Key management personnel compensation

The Key Management Personnel of the Council include the Mayor, Deputy Mayor, Councilors, CEO and certain prescribed officers under the Local Government Act. They were paid the following total compensation:

	2026 $	2025 $
Short-term employee benefits	1,157,544	1,271,281
Long-term employee benefits	-	(24,080)
Post-employment benefits	131,438	130,675
Termination benefits	-	7,430
	1,288,982	**1,385,306**

Section 13 of *Local Governments (General) Regulations 2021* requires a separate line for total remuneration provided to the CEO for financial year. The total remuneration provided to the CEO comprised of:

CEO Remuneration	2026 $	2025 $
Short-term employee benefits	377,005	354,378
Post-employment benefits	37,125	35,670
	414,130	**390,048**

Note 21 Contingencies

As at 30 June 2026, there existed no contingencies for the Council (2025: Nil).

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 22 Auditor's remuneration

	2026 $	2025 $
AUDIT SERVICES		
Auditors of the Council		
Audit of financial statements and acquittals - KPMG	92,050	192,213
Other services		
Compilation of financial statements	6,500	8,400
	98,550	**200,613**

The audit fee for the year ended 30 June 2026 includes $36,500 acquittal audit fees and $55,550 financial statement audit fees (2025: The audit fee for the year ended 30 June 2025 includes $53,805 acquittal audit fees and $65,008 other audit fees related to financial year 2023/2024).

Note 23 Grant obligations

a) Unexpended grants	2026 $	2025 (Restated*)$
Australian Government*	3,838,377	4,244,768
NT Government	4,330,818	6,003,455
	8,169,195	**10,248,223**

b) Reconciliation of unexpended grants	2026 $	2025 $
Unexpended grants 1 July*	10,248,223	9,120,914
Grants received during the year	13,024,268	16,332,211
Grants expended during the year	(14,302,724)	(15,533,300)
Grants returned during the year	(800,572)	(481,781)
Grant acquittal adjustments during the year	-	810,179
TOTAL UNEXPENDED GRANTS AT 30 JUNE	**8,169,195**	**10,248,223**

*Refer to note 28 for detailed information on Restatement of comparatives.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 24 Financial risk management

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

The Council's financial instruments consist mainly of term deposits & trade and other receivables and trade & other payables and lease liabilities.

i. Risk management objectives

The Council has given the Chief Executive Officer (CEO) the power to invest funds of the Council. The Council's objective is to minimise financial risk by investing only in term deposits with local banks. Before any term deposits are made, banks are contacted by the Finance Committee to obtain available rates; the Finance Committee will present the information to the CEO who will approve the term deposits. Monthly reports on term deposits are prepared and given out at council meetings. The CEO and Finance Committee of the Council receive monthly term deposits summaries from banks confirming the amount of term deposits.

ii. Credit risk

Credit risk is the risk that counterparty may fail to discharge an obligation to the Council. The Council is exposed to this risk for various financial instruments arising from receivables in the conduct of its operations. The Council minimises risk by only investing with banks.

The Council does not have a material credit risk exposure relating to term deposits and bank accounts held with the National Australia Bank, Great Southern Bank, Judo Bank, AMP, Beyond Bank, Credit Union Australia and Commonwealth Bank of Australia. The ratings range from BBB - to AA.

The Council believes that it does not have any significant credit risk exposure to any other counter party or group of counter parties as the Council actively manages credit risk by following up outstanding debtors. None of the Council's financial assets are secured by collateral or other credit enhancements.

iii. Liquidity risk

Liquidity risk or funding risk is the risk that an entity will encounter difficulty in raising funds to meet commitments associated with financial instruments. Liquidity risk may also result from the inability to sell financial assets quickly at their fair values. "The Council reduces its exposure to liquidity risk by monitoring its cash flows through rolling future cash flows and monitoring" the ageing of receivables and payables.

The Council maintains cash and cash equivalents deemed sufficient to finance its operations. Excess cash are invested in term deposits to achieve maximum returns.

The following table details the Council's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Council can be required to pay. The tables include both interest and principal cash flows (where relevant). The contractual maturity is based on the earliest date on which the council may be required to pay.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 24 Financial risk management (continued)

iii. Liquidity risk (continued)

	Note	Within one year $	1-5 years $	Over 5 years $	30 June 2026 Total $
Trade and other payables	14	3,586,400	-	-	3,586,400
Lease liabilities		95,786	1,526,964	6,338,946	7,961,696
		3,682,186	**1,526,964**	**6,338,946**	**11,548,096**

	Note	Within one year $	1-5 years $	Over 5 years $	30 June 2025 (Restated*) Total $
Trade and other payables*	14	3,308,758	-	-	3,308,758
Lease liabilities		105,521	1,535,809	6,640,801	8,282,131
		3,414,279	**1,535,809**	**6,640,801**	**11,590,889**

*Refer to note 28 for detailed information on Restatement of comparatives.

iv. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices e.g. Foreign exchange rate, interest rate etc.

The Council is exposed to market risk through its use of financial instruments and specifically to interest rate risks from its operating, investing and financing activities.

v. Interest rate risk

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period, whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments.

The Council is exposed to interest rate risk primarily from its cash surpluses invested in short term interest bearing deposits. The deposits are only made with reputable financial institutions with maturity dates generally being no more than a year.

	2026 $	2025 $
Short-term deposit	25,000,000	27,000,000

The Council has not entered into any loans or other financial commitments that present exposure to interest rate risk as at the end of reporting period.

Interest earned on term deposits after they mature may be affected by changes in market interest rates. The following table represents the effect to the cash value in the statement of profit or loss and other comprehensive income (and corresponding effect to the cash value in the statement of financial position) when the current market interest rate is varied by a 100 basis point is anticipated to be a reasonable estimate of the maximum movement in market interest rates in financial year 2026.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 24 Financial risk management (continued)

v. Interest rate risk (continued)

	2026 +100 Basis points $	2025 +100 Basis points $
Effect on statement of profit or loss and other comprehensive income	170,219	149,342

	2026 -100 Basis points $	2025 -100 Basis points $
Effect on statement of profit or loss and other comprehensive income	(170,219)	(149,342)

Note 25 Reconciliation of operating surplus/(deficit) to net cash from operating activities

a) Reconciliation of cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the statement of cash flow is reconciled to the related items in the statement of financial position as follows:

	2026 $	2025 $
Total cash and cash equivalents	5,898,311	9,472,308
BALANCES PER STATEMENT OF CASH FLOW	**5,898,311**	**9,472,308**

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 25 Reconciliation of operating surplus/(deficit) to net cash from operating activities (continued)

b) Reconciliation of change in net assets to cash from operating activities

	2026 $	2025 (Restated*)$
Operating deficit for the year*	(4,434,177)	(4,363,127)
Adjustments for:		
Depreciation and amortisation	5,085,339	5,978,124
Landfill rehabilitation provision	-	431,041
Gain on disposal or revaluation of PPE	(142,040)	(335,000)
Fixed assets written off	-	620,336
Change in operating assets and liabilities:		
Net increase/(decrease) in unpaid employee benefits	59,247	(72,048)
Net decrease/(increase) in receivables	699,350	(1,187,166)
Net decrease/(increase) in other assets	28,391	(84,428)
Net (increase)/decrease in inventories	(134,622)	199,571
Net (decrease)/increase in trade and other payables*	(253,526)	1,506,881
Net (decrease)/increase in grant liabilities*	(2,079,028)	1,127,309
NET CASH (USED IN)/FROM OPERATING ACTIVITIES	**(1,171,066)**	**3,821,493**

*Refer to note 28 for detailed information on Restatement of comparatives.

Roper Gulf Regional Council
ABN 94 746 956 090

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 26 Function

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:

	Category	General Public Services including Economic affairs		Public Order and Safety		Environmental Protection		Housing and Community			Health	Recreation, Culture and Religion		Social Protection		Total	
		2025 - 26	2024 - 25	2025 - 26	2024 - 25	2025 - 26	2024 - 25	2025 - 26	2024 - 25	2025 - 26	2024 - 25	2025 - 26	2024 - 25	2025 - 26	2024 - 25	2025 - 26	2024 - 25
		$	(Restated*)$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Income rates	11	(2,085,811)	(1,894,768)	(104,517)	(97,310)	(1,406,634)	(1,371,594)	-	-	-	-	-	-	-	-	(3,596,962)	(3,363,672)
Income council	12	(6,328)	(25,260)	-	(873)	597	(3,484)	(659,779)	(645,625)	-	-	-	(455)	-	-	(665,510)	(675,697)
Income operating	13	(9,765,342)	(9,978,522)	-	(6,420)	(1,054,615)	(3,500)	(4,674,273)	(3,842,797)	(3,491,117)	(3,571,312)	(1,709,868)	(3,000,321)	(4,731,354)	(4,407,947)	(25,426,569)	(24,810,819)
Income investment	14	(1,415,169)	(1,780,945)	-	-	-	-	-	-	-	-	-	-	-	-	(1,415,169)	(1,780,945)
Income reimbursement	16	(14,346)	(40,362)	-	-	-	-	(47,353)	-	(770)	-	-	(33,482)	-	(45,918)	(62,469)	(119,762)
Income agency and commercial services	17	(140,068)	(26,603)	(2,883)	(2,355)	(418,419)	(204,265)	(4,994,810)	(8,563,396)	(2,783,804)	(1,277,661)	-	-	-	(10,000)	(8,339,984)	(10,084,280)
Income capital	18	(632,058)	(424,387)	-	-	-	381,389	-	(75,059)	-	-	(3,857)	(910,650)	-	-	(635,915)	(1,028,707)
Other income	19	(348,325)	(421,787)	-	(196)	(4,146)	(1,045)	(16,234)	(22,378)	(3,708)	(11,429)	-	-	-	26,974	(372,413)	(429,861)
TOTAL INCOME		**(14,407,447)**	**(14,592,634)**	**(107,400)**	**(107,154)**	**(2,883,217)**	**(1,202,499)**	**(10,392,449)**	**(13,149,255)**	**(6,279,399)**	**(4,860,402)**	**(1,713,725)**	**(3,944,908)**	**(4,731,354)**	**(4,436,891)**	**(40,514,991)**	**(42,293,743)**
Employee costs	21	11,758,618	10,674,725	261,901	149,957	107,261	146,830	1,666,065	2,542,246	2,588,788	2,674,991	831,387	829,994	2,376,330	2,318,948	19,590,350	19,337,691
Contract and materials	22	4,547,946	2,974,776	214,897	217,287	25,242	320,605	3,164,879	2,909,324	335,334	418,530	836,650	1,217,865	483,080	655,808	9,608,028	8,714,195
Depreciation	24	5,286,703	5,978,124	-	-	-	-	-	-	-	-	-	-	-	-	5,286,703	5,978,124
Other operating	25	5,531,583	8,513,088	81,892	76,616	528,263	248,892	2,036,478	2,265,137	942,547	746,315	615,296	344,529	542,697	336,096	10,278,756	12,530,673
Other operating	26	80	199	-	-	-	-	89,947	13,198	-	-	-	-	2,940	-	92,967	13,397
Finance expenses	27	84,070	137,284	335	40	2,927	40	4,920	2,349	70	23	-	60	40	-	92,362	139,796
Internal cost allocations	31	(2,763,969)	(3,126,299)	149,020	81,529	115,132	76,441	43,560	814,907	718,448	725,637	439,057	339,405	1,298,752	1,087,185	-	(1,195)
TOTAL EXPENSES		**24,445,031**	**25,151,897**	**708,045**	**525,429**	**778,825**	**792,808**	**7,005,849**	**8,547,161**	**4,585,187**	**4,565,496**	**2,722,390**	**2,731,853**	**4,703,839**	**4,398,037**	**44,949,166**	**46,712,681**
NET DEFICIT/(SURPLUS)		**10,037,584**	**10,559,263**	**600,645**	**418,275**	**(2,104,392)**	**(409,691)**	**(3,386,600)**	**(4,602,094)**	**(1,694,212)**	**(294,906)**	**1,008,665**	**(1,213,055)**	**(27,515)**	**(38,854)**	**4,434,175**	**4,418,938**

The Roper Gulf Regional Council maintains assets including cash function through the main function (head office). Hence, assets and cash and cash equivalents has not been included as a separate function to the function note.

*Refer to note 28 for detailed information on Restatement of comparatives.

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 27 Subsequent events

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the CEO, to affect significantly the operations of the Council, the results of those operation, or the state of affairs of the Council, in future financial years.

Note 28 Restatement of comparatives

During the year ended 30 June 2026, material errors were identified in the accounting treatment of the following matters relating to previous financial years.

Grant liability - Restatement

During the year ended 30 June 2026, Council identified that Community Development Program funding received for specified Community Projects had previously been recognised as revenue in full, notwithstanding that unspent amounts were refundable under the funding arrangement. The underlying underspend arose during the years ended 30 June 2024 and 30 June 2025. The funding body issued acquittal outcome notices during the year ended 30 June 2026 and subsequent invoices confirmed the amount and enforceability of the pre-existing repayment obligation. Accordingly, the omission of the refundable underspend liability and the associated overstatement of grant revenue constitute a material prior-period error. Management has assessed the errors and the impact on the 30 June 2026 financial statements, which have resulted in the 2024 and 2025 comparative figures being restated under AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*. The restatement recognises the financial year ended 30 June 2024 unexpended portion by adjusting opening accumulated funds at 1 July 2024 and recognises the unexpended portion of financial year ended 30 June 2025 in the restated year ended 30 June 2025 result. This prior period error has no impact to the statement of cash flow.

a) Statement of profit or loss and other comprehensive income

Extract	2025 $ As previously reported	$ Restatement	2025 $ Restated
REVENUE			
Community development programs	9,184,934	(27,071)	9,157,863
TOTAL REVENUE	**40,609,750**	**(27,071)**	**40,582,679**
LOSS FROM OPERATIONS	**(5,977,204)**	**(27,071)**	**(6,004,275)**
LOSS FOR THE YEAR	**(4,336,056)**	**(27,071)**	**(4,363,127)**
TOTAL COMPREHENSIVE INCOME	**(4,336,056)**	**(27,071)**	**(4,363,127)**

Notes to the Financial Statements (continued)

For the year ended 30 June 2026

Note 28 Restatement of comparatives (continued)

b) Statement of financial position

Extract	30 June 2025 $ As previously reported	$ Restatement	30 June 2025 $ Restated
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	3,504,185	(195,427)	3,308,758
Grant liabilities	8,098,531	2,149,692	10,248,223
TOTAL CURRENT LIABILITIES	**13,717,956**	**1,954,265**	**15,672,221**
TOTAL LIABILITIES	**19,991,358**	**1,954,265**	**21,945,623**
NET ASSETS	**128,995,667**	**(1,954,265)**	**127,041,402**
EQUITY			
Accumulated funds	45,307,283	(1,954,265)	43,353,018
TOTAL EQUITY	**128,995,667**	**(1,954,265)**	**127,041,402**

c) Statement of financial position at the beginning of the earliest comparative period

Extract	1 July 2024 $ As previously reported	$ Restatement	1 July 2024 $ Restated
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	1,994,596	(192,719)	1,801,877
Grant liabilities	7,001,001	2,119,913	9,120,914
TOTAL CURRENT LIABILITIES	**11,472,756**	**1,927,194**	**13,399,950**
TOTAL LIABILITIES	**17,086,928**	**1,927,194**	**19,014,122**
NET ASSETS	**117,444,965**	**(1,927,194)**	**115,517,771**
EQUITY			
Accumulated funds	49,643,339	(1,927,194)	47,716,145
TOTAL EQUITY	**117,444,965**	**(1,927,194)**	**115,517,771**

Roper Gulf Regional Council
ABN 94 746 956 090

Independent Auditor's Report

Page 1

Independent Auditor's Report

Independent Auditor's Report




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