



**KATHERINE**  
TOWN COUNCIL

—2020/21—  
**ANNUAL  
REPORT**

**Katherine Town Council**

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# PURPOSE OF THE ANNUAL REPORT

The Annual Report for 2020/2021 sets out Katherine Town Council's financial activities for the financial year and reflects on the performance against objectives outlined in the 2020/2021 Municipal Plan. It includes financial records showing a true and accurate view of Council's revenue and expenditure. It provides a review of assets and liabilities as at the end of the financial year.

This report has been produced in accordance Part 14.1 of the former Act (Local Government Act 2008)



**KATHERINE**  
TOWN COUNCIL

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# ABOUT KATHERINE

Katherine is located just 312km south-east of Darwin on the banks of the beautiful Katherine River. Katherine is the fourth largest town in the Northern Territory. It's where the outback meets the tropics and is often called the 'Crossroads of the North' because of its centralised location.



Katherine is a regional centre offering a wide range of services to communities from the Western Australian border to the Gulf of Carpentaria on the Queensland border.



**10,621**  
Population



**0.01%**

Population density  
(person per hectare)



**33yrs**

Median age

**51.1%**



Male



Female

**48.9%**

## First Nations People



**JAWOYN**



**DAGOMAN**



**WARDAMAN**

Katherine has a multi-cultural population from First Nation peoples to new Australians from all corners of the globe. The Katherine community has three key Aboriginal groups in close proximity- the Dagoman, Jawoyn and Wardaman people.

# ABOUT KATHERINE TOWN COUNCIL



**21 Parks**

managed by Council,  
including reserves

**38,000m<sup>2</sup>**

of car parking area  
managed by Council

**31.2km**

of underground  
stormwater pipes

**132  
kms**

sealed roads  
managed and  
maintained by  
Council



**65**

Staff currently employed by  
Katherine Town Council

**\$146M+**

Worth of community  
infrastructure  
including roads,  
drainage,  
sporting venues and  
community facilities

**1** MAYOR

**6** ALDERMAN

**3586**

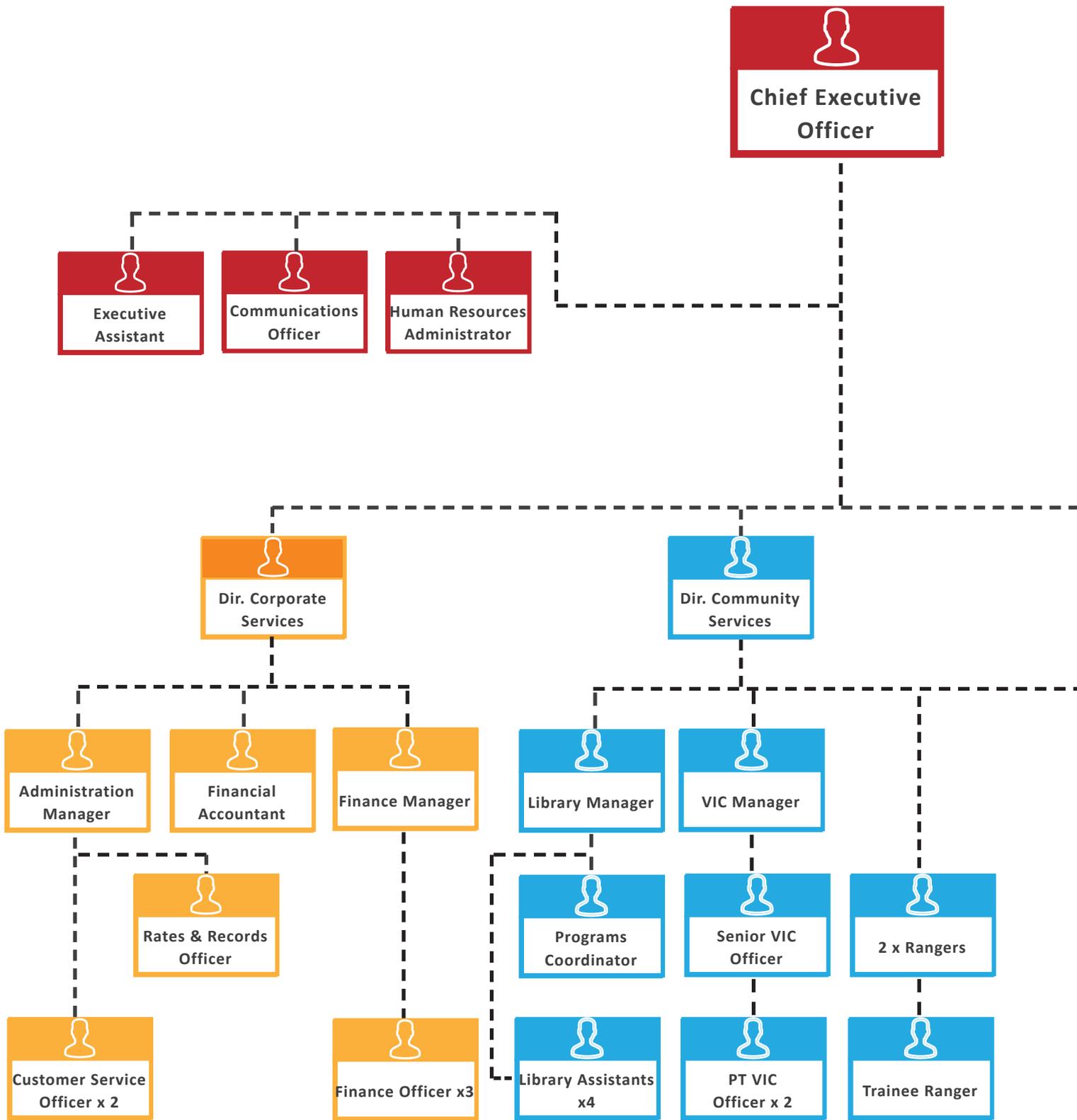
Rateable Properties in the  
Katherine Municipality

**21 Events**

Increase of 14 events since  
2019/20

**\$36K +**

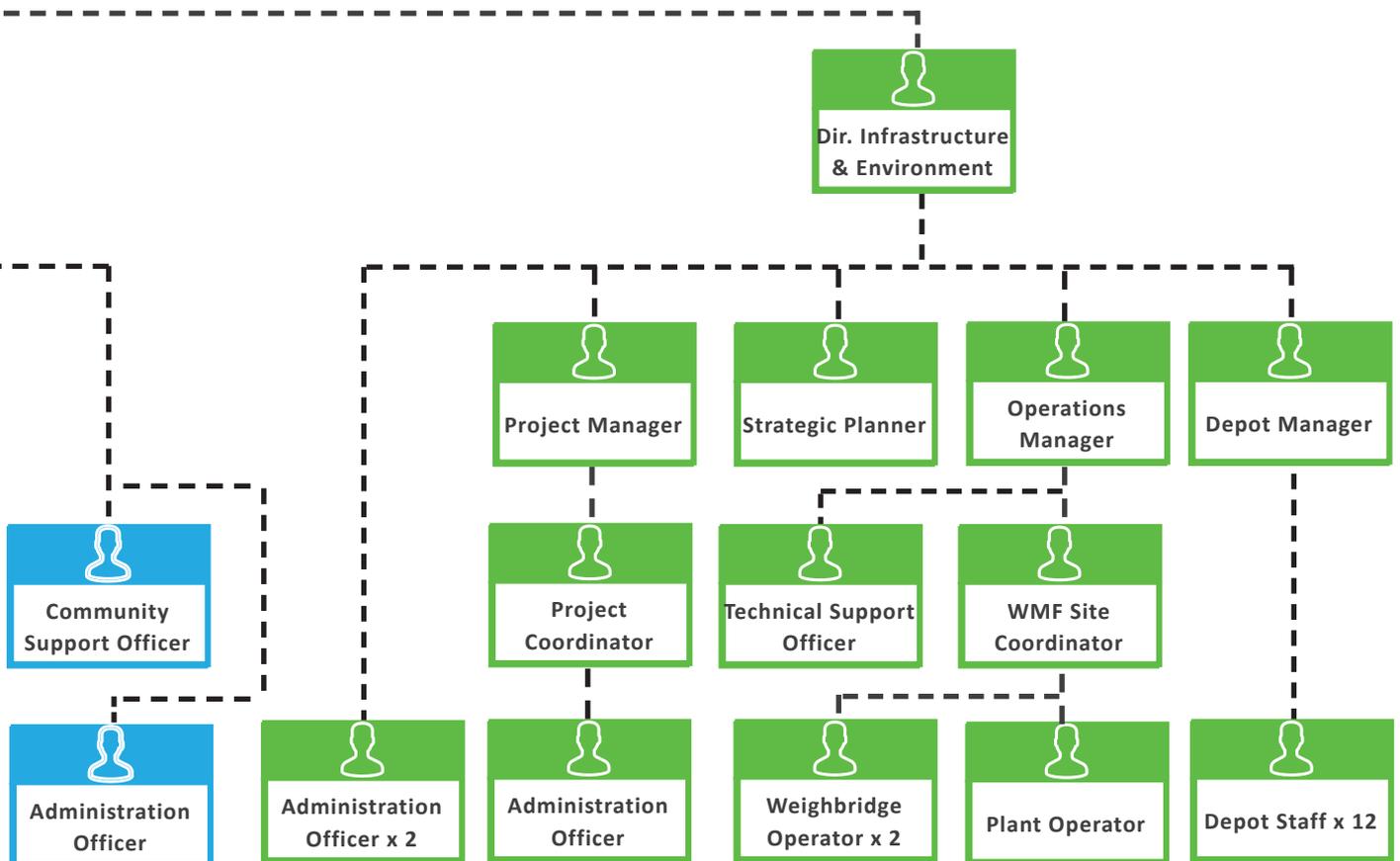
Community Grants Program  
20 Community projects and  
events funded





KATHERINE  
TOWN COUNCIL

# ORGANISATIONAL CHART



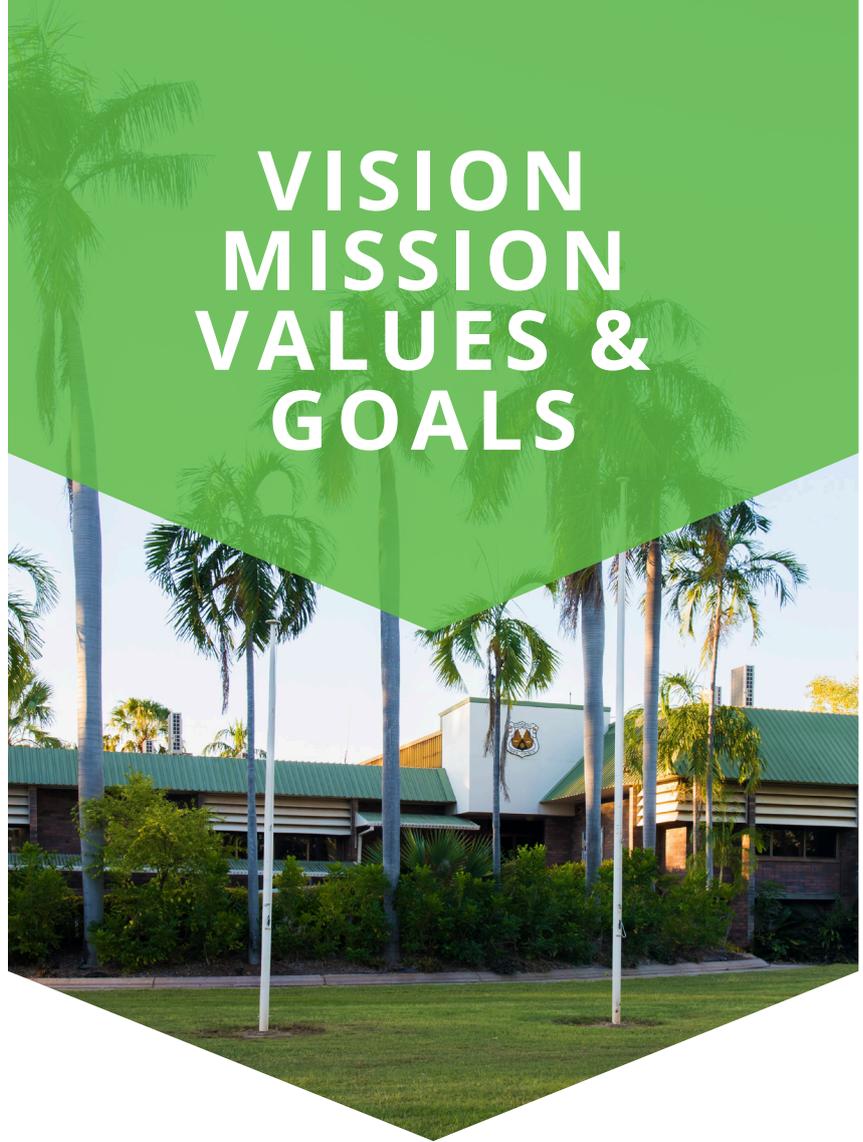
# VISION MISSION VALUES & GOALS

## VISION

For Katherine to be recognised as an innovative, vibrant and inclusive community.

## MISSION

To provide a sustainable and prosperous environment for the people of the Katherine Region through growth, opportunity and tolerance.



### INFRASTRUCTURE

To ensure that Council has well planned, constructed and maintained infrastructure that is managed on a sustainable basis and meets the needs of present and future communities.

### ECONOMIC DEVELOPMENT

To facilitate economic development and encourage and support investment and employment opportunities.

# VALUES

## SERVICE

Council will strive to achieve excellence, quality and pride of service to the community in a cost effective, common sense and courteous way.

## RESPONSIVENESS

Council will be responsive to the needs of the community.

## INVOLVEMENT

Council will provide avenues of participation for and be accessible to the community.

## RESPONSIBILITY

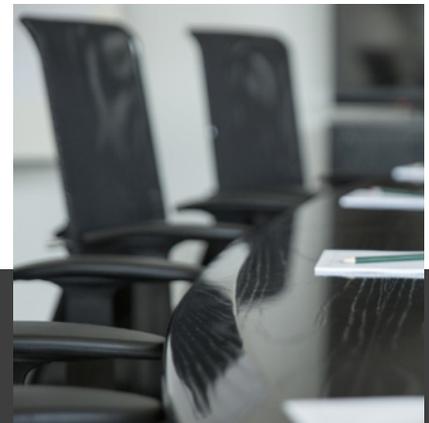
Council will act with integrity and in a financially responsible, sustainable manner in the interests of the community.

## EQUITY

Council will treat and provide services to the community in an equitable manner.

## ACCOUNTABILITY

Council will make decisions on behalf of the community in an open and accountable way.



## COMMUNITY DEVELOPMENT

To provide, in partnership with other organisations, for the social, recreational and cultural needs of residents and encourage a sense of involvement and community pride.

## ENVIRONMENT

To promote and protect the quality of the Katherine environment and play a leadership role in addressing climate change.

## GOVERNANCE

To ensure that Council demonstrates effective, open and responsible governance.

# MESSAGE FROM THE MAYOR

**I am proud to present Katherine Town Council's 2020/21 Annual Report on behalf of Elected Members and Staff.**



I would firstly like to thank Fay Miller for her amazing contribution over the years as mayor and alderman.

My tenure as Mayor has been for a period of seven months during the previous financial year and I believe that a lot was achieved during this time.

We completed several projects, namely:

- The Katherine Town Square Redevelopment
- Oval 2 Resurfacing
- Hot Springs Car Park
- Hot Springs Landscaping and rehabilitation
- Showgrounds Ring Road, Cattle laneway and loading ramp, toilet block and Rodeo Arena
- Turtle Playground
- Resealing of Roads and Car Parks
- Sabu Sing Statue upgrade
- Gorey Road Reconstruction

Katherine Town Council is heavily indebted to the Federal and Northern Territory Government for its financial contribution towards most of the projects during the financial year in question.

We have been busy with hosting and participating in events throughout the year, for example Katherine Pride, Come and Try Sports Day, 5 Citizenship Ceremonies and 61 new Australian Citizens from 19 countries, Seniors Morning Tea, 2020 Remembrance Day Commemorative Service, 2020 Carols by Candlelight, 2021 Australia Day, 2021 ANZAC Day Dawn Service and Community Parade.

We were also honoured with the presence of His Excellency, General the Honourable David Hurley AC DSC (Retd), Governor-General & Her Excellency Mrs. Linda Hurley at the 2021 ANZAC Day Reception.

We have also held numerous Community Consultation sessions with the Community and have provided more time than previous years towards this responsibility.

In closing, I would like to thank my fellow elected members for their hard work and performance, not only for the period being reported on, but for the term of their period as elected members of Katherine Town Council.

A handwritten signature in blue ink that reads "E. Clark".

**Elisabeth Clark**  
**Her Worship the Mayor**

# MESSAGE FROM THE CEO

Katherine Town Council's ongoing mission is to provide a sustainable and prosperous environment for the people of the Katherine Region.

***"Culture eats Strategy for breakfast" (Peter Drucker, allegedly). "Culture is the sauce that keeps employees motivated and customers happy".***

Our employee culture has been one of positivity and is an important aspect in any organisation. We will especially, need to maintain this positivity when we introduce a strategic plan next year. Planning for this commenced during the 20/21 financial year.

Staff turnover showed a massive improvement from 62% the previous year, to 26% this year. Retention of staff is always a significant contributor to stability and productivity.

Some key staff left, and some arrived. We wished Claire Johansson well for the future and welcomed Kerry Whiting who replaced her.

We witnessed huge performances from staff at the Visitor Centre and achieved record turnover figures during the financial year.

I would like to thank the Northern Territory Government for working with us as a team, and for its generous contributions towards some of our projects.

To the community, we don't forget that we are there to serve you and encourage you to make contact with us through emails and "snap, send, solve", where we will endeavour to assist you to the best of our ability.

In closing, I would like to thank every staff members for the part you played in not only keeping the ship upright during stormy COVID weather, but for driving it forward together.

Thank you



**Ian Bodill**  
**Chief Executive Officer**



# ELECTED MEMBERS

Elected Members of the Katherine Town Council were officially sworn in at the Council inauguration ceremony on Tuesday, 5 September 2017. The current term of Council is 2017- 2021.



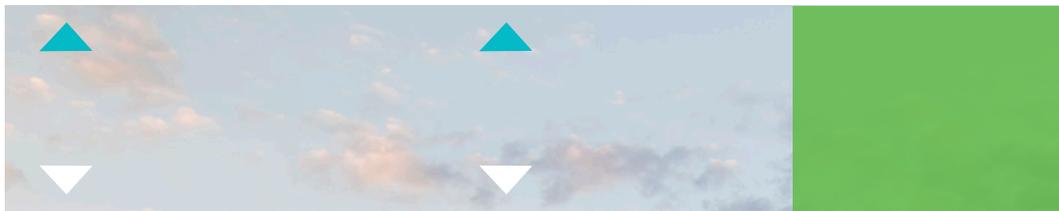
**Elisabeth Clark**  
Her Worship the Mayor

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**Peter Gazey**  
Deputy Mayor

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Elected Members  
are a vital part of  
the community.

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**Jon Raynor**  
Alderman

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**Kym Henderson**  
Alderman

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Appointed casual Vacancy onto  
Katherine Town Council on 3 February  
2021

## DEPUTY MAYOR

At the commencement of the term, Council decided to appoint persons to the office of Deputy Mayor as required by the Local Government Act. This decision determined that all Aldermen would be appointed to Deputy Mayor on a rotational basis for a term of eight months each. In April 2020, the Council revoked the decision by appointing Alderman Peter Gazey as a permanent Deputy Mayor until the 2021's election.

## COUNCIL MEETINGS

Ordinary Meetings were held on the 4th Tuesday of every month and they commenced at 6.00 pm.

Ordinary Meetings of Council were open to the public and community attendance was welcomed. The Ordinary Meeting of Council was live-streamed on the Katherine Town Council Facebook page. Council encouraged the members of public to raise questions relating to the agenda. Questions were submitted in writing via email, online, phone or in person at the Civic Centre or at the Meeting, Council responded directly during public question time or took "on notice" if necessary.

Confidential matters were discussed in 'Confidential Sessions' where the public were asked to leave. Confidential matters may have been of a legal, personal, or commercial nature. Confidential items are noted on the Ordinary Meeting of Council Agenda. In some instances, the resolutions from confidential sessions were recorded in the Ordinary Meeting of Council minutes.



**Toni Tapp Coutts**

Alderman



**Matthew Hurley**

Alderman



**Jermey Trembath**

Alderman

Appointed casual Vacancy onto Katherine Town Council on 30 April 2021.



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# CORPORATE SERVICES

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The functions performed by the Corporate Services team play an integral part in providing direct service delivery to the community along with supporting other Council departments in achieving desired service delivery objectives.

The Council's Corporate Services team is responsible for handling public enquiries. These include facility bookings, animal registrations, processing payments, as well as facilitating enquiries to Council's other service areas. The Corporate Services team has a focus on providing and facilitating a strong customer service culture and improving community engagement to ensure positive and successful outcomes for the community.

The Corporate Services team is also responsible for the provision of internal services, including financial, insurance, records management, information technology and leasing. The Corporate Services team has achieved noteworthy outcomes for the Council and the Katherine community during 2020/21 through diligent staff, effective management and a continuing focus on stakeholder engagement and collaboration.

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# CORPORATE SERVICES

INDICATOR	UNIT	TARGET	2020/21 ACTUAL	RESULT
<b>ADMINISTRATION SERVICES</b>				
Service requests are actioned within 10 business days	%	90	64.85%	
<b>CORPORATE SERVICES</b>				
Adherence to internal financial Procedures	%	100	100	
Legislative Compliance	%	100	100	
<b>LONG TERM FINANCIAL PLAN</b>				
Long Term Financial Plan		Complete	Completed	
Improve financial KPI's in accordance with LTFP		Achieve	Achieved	

# ADMINISTRATION SERVICES

Council is continuing with the migration to SharePoint. The migration roadmap has been established and Council continues to refine the file structures and meta data fields to support good governance within the departments relevant to Council activities and service delivery.

SharePoint training and ongoing development of the platform is still required to be implemented before cutting over from Councils on premises shared drives.

Local Government has identified that there is a real potential risk around cyber security and liability within the Local Government Sector. These risks can result from poor security measures in place to protect systems, the lack of staff education and awareness around cyber security. In addition to this, the heightened number of targeted phishing emails that are being circulated.

Staff education and training in cyber security is essential, it will provide staff members with the tools to safeguard Council's databases and systems. Council has partnered with Phishing Phriendly to roll out Cyber Security training programs, these modules will educate and enable Council staff members on how to identify potential web threats and email spamming. Cyber security training and educational tools will be rolled out over a 12-month period, and Council will be able to analyse and report the effectiveness of staff awareness around cyber security.

Given that Council will also be projecting more cloud-based solutions, such as Council's electronic document record management system (eDRMS) Magiq and InfoCouncil. Council will be delivering end-of-user and sysadmin training across the organisation regarding

record keeping. Magiq Software Solutions will undertake a health audit of Council's eDRMS. These steps are an integral part of the process, and this will ensure Council remains compliant with legislation and best practice whilst transitioning to cloud based solutions.

Moving forward from cloud-based solution and Cyber Security, Council continues to digitise Councils forms and applications and increase the community's participation with webforms.

Ratepayers have expressed their desire and the need to receive their annual rates notices electronically. Council has subscribed to EzyBill. This is a portal where a ratepayer registers their property to activate an EzyBill account to receive annual rates notices electronically. The benefit of EzyBill reduces Council's carbon footprint, reduces the costs that are associated with printing and postage and provides ratepayers access to their annual rates notices for the entirety of the time they are the landowner. Council will continue to advance this service for the ratepayers, whereby dog registrations, newsletters.



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# COMMUNITY SERVICES

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The functions performed by the Community Services team play an integral part in providing direct service delivery to the community, along with supporting other Council departments in achieving desired service delivery objectives.

The Council's Community Services team consists of community events and development services, library service, visitor information services as well as regulatory services and support.

Whilst very little remained unaffected by the current COVID 19 pandemic, the Community Services team has achieved exceptional outcomes in ensuring the continued delivery of services to our community whilst also adapting to current needs and requirements.

During 2020/21, the Community Services team was able to increase our event offering during a time when events were constantly interrupted or even cancelled.

The Katherine Visitor Information Centre, with strong support of the NT Government Tourism Voucher, was able to achieve record breaking sales for the 2020/21 period.

The Regulatory Services team continued to provide both education and reactive service delivery to our community whilst also increasing meaningful education and engagement activities with also facilitating the very first Kalano Community Doggy Day.

The Katherine Public Library undertook renovations, ensuring more fit-for-purpose facilities, whilst also increasing program engagement numbers.

Whilst the last 12 months have most certainly posed their challenges, the Katherine Town Council's Community Services Department has achieved noteworthy outcomes for the Katherine community through diligent staff and a continuing focus on the community and collaboration.

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# COMMUNITY SERVICES

INDICATOR	UNIT	TARGET	2020/21 ACTUAL	RESULT
<b>COMMUNITY EVENTS</b>				
Increase participation by community at Council events	%	>10	22.78	ON TRACK
Increase Council's event program through community collaboration	#	2	11	ON TRACK
Increase Community Grant Program Interest (applications)	#	>5	8	ON TRACK

<b>KATHERINE MUSEUM</b>				
Adherence to Katherine Museum Masterplan		Complete	Ongoing	ON TRACK
Completion of agreed yearly asset maintenance	%	100	100	ON TRACK

<b>LIBRARY FACILITIES</b>				
Increase number of patrons	%	1	45.19	ON TRACK
Increase number of members	%	1	3.15	ON TRACK

INDICATOR	UNIT	TARGET	2020/21 ACTUAL	RESULT
<b>VISITOR INFORMATION SERVICES</b>				
Increase total sales	%	1	258.91	
Increase KVIC visitor numbers	%	1	25.60	
Increase sales value per booking	%	1	185.77	

<b>REGULATORY SERVICES</b>				
Service requests are actioned within 10 business days	%	90	64.85%	
Carry out Doggy Day education activities	#	1	5	
Complete annual controlled parking audit	%	100	100	
Undertake dog registration audit	%	50	65	

<b>MOSQUITO MONITORING</b>				
Supply fortnightly samples and data	%	90	100	

# COMMUNITY EVENTS

Katherine Town Council has had a busy year of events, especially given the difficulties that have arisen due to the ever-changing COVID-19 situation. With an increase in participation at Council managed events of 22.7%, in comparison to last year (2019/2020), it is clear to see the social, cultural and recreational benefits these events are having on the Katherine community.

While there were a small number of events that unfortunately had to be cancelled in 2019/20, Katherine Town Council had managed to increase this from seven (7) in 2019/20 to 21 events in 2020/21.

## CAROLS BY CANDLELIGHT 2020



This years Carols by Candlelight had a change of location after it was assessed that the usual Lindsay Street Complex would not be large enough for the predicted numbers due to COVID-19 restrictions.

The event was held at the Showgrounds which was transformed into a Christmas Wonderland, providing ample space for attendees to sit back and enjoy a festive evening of singing, dancing, family fun and food. Santa's arrival on a Fire Truck was a huge hit and children had the opportunity to have their photo taken with Santa. The Fire Truck was even able to stick around for youngsters to take a look and have a photo too.

Attendance numbers where similar to 2019 which saw over 1,000 attend the festivities. A post event evaluation survey was sent out to those that attended where it was found that 75% of those that completed the survey were either 'Very Satisfied' or 'Satisfied' with the new location at the showgrounds. 80% of those that completed the survey where either 'Very Satisfied' or 'Satisfied' with the production/performances of the night. Food stalls could be improved with 42% stating they were 'Neither Satisfied Nor Dissatisfied'. Carols by Candlelight overall was a success with over 75% of those that completed the survey finding that the event meet their expectations.

## AUSTRALIA DAY 2021

Australia Day held at Godinymayin Yijard Rivers Arts and Cultural Centre was once again a day to celebrate those in the community who go above and beyond whilst also welcoming our newest Australian Citizens. The Day included the announcement of winners for Citizen of the year, David Reed, Senior Citizen of the Year: Valarie Smith, Young Citizen of the Year: Nathaniel MacKinnon and Community Event of the Year: Junk Festival. Katherine was lucky to welcome two ambassadors to our Australia Day Ceremony Bob Shewring and Marg Chamberlain, both delivering inspiring stories. The morning concluded with an Australian themed morning tea and a RAAF flyover.



## YOUTH CONCERT - SCHOOL HOLIDAY PROGRAM 2021

The Youth Concert was a new event Council managed as part of the April School Holiday Program. Council wanted to give young performers and artists a place to show their talent. There was an amazing array of talent from our young superstars who performed in front of a crowd in the new Town Square, showing off just how spectacular and versatile the space can be. Katherine Town Council plans to make this an annual event. Katherine Town Council would like to acknowledge the generous funding provided by the Department of the Chief Minister as part of the School Holiday Program.



## ANZAC DAY 2021

This year was the first year Katherine Town Council has taken the lead in organising the ANZAC commemorative events with support from the Katherine RSL Sub-Branch, Royal Australian Air Force Tindal and the Katherine Country Club. The day's events included a Gunfire breakfast, Dawn Service, Community March and morning tea which was open to the community. Katherine Town Council hosted a very special guest at the Community parade and events that followed with His Excellency the Governor General David Hurley and his wife Mrs Linda Hurley attending commemorative events whilst also attending a Civic Reception, meeting various members of the local community, including 2020 Australian of the Year Recipients and leaders of not for-profit community associations/groups and leaders of religious organisations.

# COMMUNITY GRANTS PROGRAM

In 2020/2021 Katherine Town Council continued the provision of the Community Grants Program. Council developed the Community Grants Program to provide a transparent and accountable system of distributing funds through applications by community groups, organisations and individuals, to assist in the development and implementation of innovative initiatives. The grants assist the local community in achieving community development principles and to further contribute to the betterment and well-being of the Katherine community and the enhancement of our environment.

In 2020/2021 Council received 20 applications for the program. This is an increase from the 12 received during 2019/2020. After assessment of the applications, funding was provided to 16 projects totalling \$36,665:

RECIPIENT	PROJECT	GRANT
Katherine Museum	Signage Revitalisation	\$2000
Katherine Anglican Church	Projector Upgrade	\$2000
Katherine Camels Cricket	Club Capital Purchases	\$1498
Katherine Swimming Club	PA System & Radios	\$2000
Katherine Dirt Kart Club	Perimeter Fencing	\$1999.80
Katherine Rotary Club	Katherine Rotary Computer Club Establishment	\$2000
Team Health	Katherine Wellbeing Mural	\$2000
Save the Children	Patriotic Pennant – Gifted New Flags to Rocky Ridge	\$700
BMX Club	Freezer & PA System	\$1,367
Katherine Senior Citizens Associations	Communications & Wall Hangings	\$1,600
Network Tindal	Self Care at Tindal	\$500
Top End Rehoming Group	Community Desexing Program	\$2000
Katherine Off-Road Motorsports Club	2020 NT Motorcross Titles	\$5000
Cancer Council	Dinner Under the Stars	\$5000
Katherine Senior Citizens Associations	Seniors Christmas Lunch	\$2000
Katherine Museum	High Tea in the Gallery	\$5000
	<b>TOTAL</b>	<b>\$36,665</b>

**20**  
Applications submitted

**16**  
Projects funded

**36K+**  
Funds Granted

# MUSEUM

Katherine Town Council continued its working relationship with the Katherine Museum, working towards a positive outcome for the community and the preservation of Katherine's history. Following on from the aims of the previously formed working group (Council and Historical Society collaboration) 2020/21 saw the completion of the Katherine Museum | Historical Society of Katherine Inc. Strategic Plan 2021-2025 and Business Plan 2021-2023. This body of work will help guide both the Museum and the Council as to the future requirements and priorities of this important community asset.





# LIBRARY

The last twelve months in the library has been packed with new developments in the shape of, staffing, programs, community engagement, memberships and Border Passes. The employment of a new library services manager brought about fresh eyes and the need to update the library as a whole, from procedures and policies, to collection development, the physical space and community engagement.

## Programs

Our Early childhood programs have continued to grow with engagement from local families. Singing, dancing, stories, rhymes and craft are on offer every week with a change in the theme of the session every month. Laughing and dancing to a myriad of songs and rhymes is a great avenue for early literacy and lifelong learning for our little ones and a great wellbeing support for our parents and grandparents.

## Book Warriors

With the start of 2021 we decided to redevelop the children's reading program to one that engages with the participants more, providing that ongoing link to the library. Children were invited to sign up with over 40 children taking up the offer. The participants were tasked with renaming the program of which "Book Warriors" was chosen. Our Book Warriors receive monthly newsletters, have attended the library on multiple occasions for Book Warrior meetings and they are all working towards the end of year event where prizes will be given for the most prolific readers.

## Seniors IT

Our Seniors IT program continued to run for 2020 however saw a weekly decline in participants, as such, we modified the program to allow users to book a personal one-hour session with library staff. This format was used by a small number of patrons and as a result the seniors IT program is currently in redevelopment phase. The library continues to offer a space that seniors are able to come and seek assistance with varying IT questions and online service support.

## Dungeons & Dragons

This program continues to run during the school terms and since 2020 has grown to permit two groups running. Ken Brown our library officer began the 2021 year with a number of new participants and is using the program on Fridays to teach the participants the complex nature of the game. Our D&D program has also seen a cross-over with the Senior mens group. This group has taken on a mentorship role for our school group where they have joined together to battle it out during the school holiday programs.

## School Holiday Program

In the last twelve months our school holiday programs have continued with great enthusiasm and participation from the community, families and people of all ages. In collaboration with the NT Government Department of Chief Minister and Cabinet and the Katherine Youth Interagency group, the library has been able to offer a variety of experiences to cater to the youth of Katherine. Christmas Craft, Board Games, Storytime sessions, Craft days, 3D Printing workshops, Dungeons & Dragons Demo, Big Outdoor Games in the Town Square, Poem Forrest, Showtime Craft, Dragon Craft and Author book reading as well as our Wriggle and Rhyme and Toddler Rhyme Time.

## Community Engagement and Development

A shift in the last twelve months into quality community engagement has seen the library offer a number of events that appeal to a wide demographic of our community. We held the following events in the library over the 2020/2021 period – Author book talks – Courtney Jeffery, Marion Townsend, Katherine Anne, & Sue Moffitt along with a Christmas Book Fair where local authors could sell their books from the library.

The library has been a central point for community groups to offer their services, this has included – Water Safety with Boof the Barra and Speechie Talks with a local speech pathologist. We have hosted the Young Territory Author Awards – showcasing the talented writers amongst our local school children and been invited to judge the Book Character Dress Up Days for local primary schools.

Early focus during the year has been to redevelop the library space into a modern welcoming space that can offer services to the Katherine community on par with libraries in bigger cities. With the development of the physical space has also come the need for review and development of a number of library administrative areas. Review of the current library procedures was undertaken

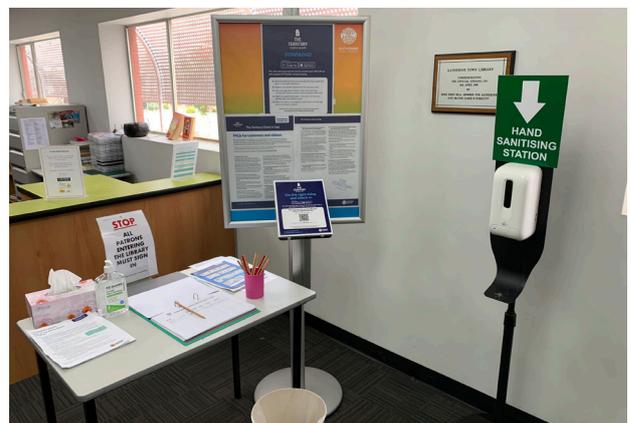
within the first six months; this continues as the library evolves.

Covid restrictions saw the libraries need to adapt to the distancing rules by receiving scale funding to install new patron computer stations, offering both private booths and parent friendly work areas.

## COVID

The library has felt the full effects of the Covid crisis in the last twelve months the most significant being the introduction of border passes and how that has flowed on to the daily library operations. From August 2020 the library began to see an increase in need from the community in local, interstate and international travellers requiring assistance to complete a border pass for entry into Western Australia, Queensland and South Australia.

Staff have assisted hundreds of travellers to navigate the website and apply for their passes. This time has often included providing detailed IT assistance to seniors with devices and providing as up to date as possible information regarding the parameters around approval of a pass.





# REGULATORY SERVICES

2020/21 saw the Regulatory Services team move from the Infrastructure Department to the Community Services Department as part of an organisational restructure.

The Regulatory Services team undertakes a wide range of functions, with particular demand for animal management education and enforcement, traffic and parking control as well as By-Law enforcement.

During 2020/21, Katherine Town Council's Regulatory Services Team attended over 1,400 jobs relating to animals with 143 dogs impounded. Of these impounded animals, Council was able to return or rehome 122 dogs.

In addition to general operational activities, Katherine Town Council was able to undertake numerous education activities across the community through the Annual KTC Doggy Day event as well as through funded educational programs Binjari Community. For the first time in 2021, Katherine Town Council was able to commence additional animal health and educational activities in partnership with Kalano Community Association. This program saw Council Rangers assisting veterinarians across Miali Brumby, Warlpiri, Rockhole and other identified living areas to provide animal education and treatment as necessary. Katherine Town Council would like to thank Kalano Community Association for their vital support and funding in helping deliver this service to the community.

During 2020/21, the Regulatory Services team attended more than 300 parking inspections (controlled, timed, illegal) with a strong target for disability parking spaces as well as the removal and processing of 61 abandoned vehicles. Through funding provided by NT Government – Department of Health, Regulatory Officers also undertake trapping and collection activities as related to NTG's Mosquito monitoring program for the Katherine Municipality.

Whilst Regulatory Service KPI's reflect non-achievement as related to service request response times, further investigation notes that the protracted process of services requests, particularly those requiring investigations (i.e., Barking dogs, attacks, illegal dumping etc) can affect the 'closure' of services request and therefore results in data that does not reflect the actioning of tasks from the community. The procedure relating to the actioning of community requests will be addressed in the coming year, to ensure more accurate and relevant data is available.



# KATHERINE VISITOR INFORMATION CENTRE

2020/21 has proven to be exceptionally challenging for all, but none more so than those operating within the Tourism Industry. The COVID-19 pandemic has created unprecedented disruption and uncertainty in the industry whilst also providing record breaking adjustment in the domestic travel market.

The easing of Northern Territory's regional border travel restrictions in June 2020 and the interstate border reopening in July 2020, presented an opportunity for more Territorians and fellow Australians to holiday in the Northern Territory instead of going overseas and, in turn, support the local tourism economy.

To encourage Northern Territory locals to explore their own backyard and seek out new experiences across the Territory, Tourism NT launched a major intrastate campaign – Territory Tourism Voucher.

On the 1st of July 2020, 26,000 tourism vouchers worth \$200 were released with a matched spend of consumers money. The voucher were redeemable at Visitor Information Centres in the NT on any bookable tour experience, accommodation and car hire in person or online and travel needed to be completed by 30 October 2020.

Due to the high success of the Territory Tourism Voucher and required support for the industry, Tourism NT launched another two rounds: Round 2 from November to January and Round 3 from February to April. Just like the first round, upon booking Territorians received a 50% upfront discount of the total booking value up to a maximum of \$200 applied at check-out. To support tourism businesses in local NT areas, an additional \$200 bonus, when travelling more than 400 km, was introduced for Rounds 2 and 3.

Across all three rounds of Territory Tourism Voucher, \$26.7 million was generated in gross sales for an industry that was hit hard by the impacts of the COVID-19 pandemic. The Katherine Visitor Information Centre secured 8.5% of all NT voucher bookings and achieved total sales of \$2,282,686.22 from July 2020 to April 2021.

The COVID-19 pandemic brought everyone in the tourism industry closer together and as a result we strengthened our strong and supportive, highly valued partnership with Tourism NT, Tourism Top End, local operators, and community-based stakeholders. We continued to work constructively with each other to ensure delivery standards are maintained and continuous improvement practices supports tourism in the Katherine Region.

The Katherine Visitor Information Centre (KVIC) continued to provide full access to all tourism operators, within Tourism Top End membership, and businesses on an unbiased manner. Tour and accommodation bookings are made through the Visitor Centre (VIC) with the standard commission rate of 12.5%. During the Territory Tourism Voucher rounds, all Visitor Centre's in the NT agreed to 10% commission rate to support local tourism operators.

The KVIC maintained its accreditation with the Australian Tourism Accreditation Program (ATAP). The KVIC is funded by Katherine Town Council, and we acknowledge the valuable funding support from Tourism NT during 2020/2021 of \$293,000. This funding assisted and will continue to assist in subsidising the service.

Travel within Australia and to the Northern Territory reached its peak for the dry season months April to June 2021. In just a few months, the NT Tourism industry went from intrastate travellers only to a strong domestic drive market with 12.1% higher visitor numbers than 2019. The

Katherine Visitor Information Centre achieved its highest record sales for the fourth quarter of 2020-2021 financial year with an increase of 67.3% compared to 2019.

The KVIC total sales from July 2020 to June 2021 is \$3,013,664.56. This consisted of \$668,421.05 in online bookings, \$1,665,079 recorded at the VIC front counter and \$680,164.55 received in Tourism Vouchers.

\$3,013,664.56 is an 123.9% increase compared to 2018-2019 and an 258.9% increase compared to 2019-2020. The KVIC staff worked successfully towards achieving our goals, particularly considering the circumstances of the COVID-19 pandemic.

We have several feedback channels in place to measure customer satisfaction. In the qualifying year, the KVIC has reached on ReviewPro, a Global Review Index of 87.7% out of 100%. We continued to achieve a score of 4.5 out of 5 on TripAdvisor and Google. The KVIC maintained to be the best reviewed Visitor Centre in the Northern Territory. KVIC staff individuals have received seven (7) Super Deed nominations from July 2020 to June 2021. A Super Deed nomination is Tourism Top Ends nomination for someone who is going above and beyond in making someone's visit to the Top End one to remember.

2020-2021 was another year to get inspired for future holiday destination planning. With consistent posting on social media and digital marketing campaigns with social media and google we continued to constantly grow a bigger audience on our profile, Visit Katherine. Our Facebook likes increased by 52.2%, from 1641 to 2497 and our Instagram followers increased by 68.3% from 4753 to 7997. The online visitors to our website [www.visitkatherine.com.au](http://www.visitkatherine.com.au) increased by 67.2%.



**258.9%**

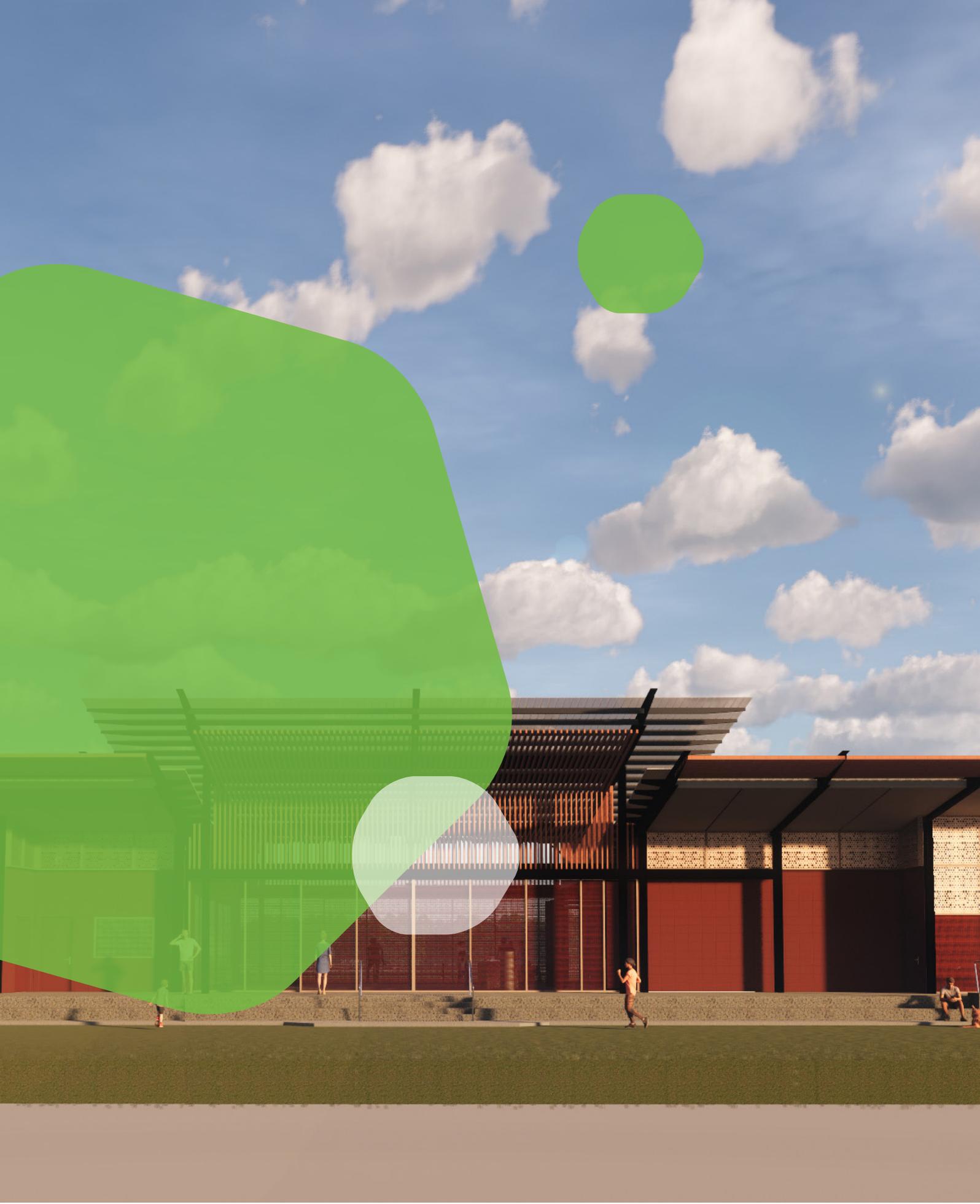
Increase in  
total sales

**68.3%**

Increase in  
Instagram follows

**185.77%**

Increase in  
sale value  
per Booking



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# INFRASTRUCTURE & ENVIRONMENT

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The Infrastructure and Environment team is responsible for the maintenance of Council's infrastructure assets.

This includes council's administration buildings, depot, Library, Visitor Information Centre, cemetery, community halls, sportsgrounds, showgrounds, Katherine Hot Springs, LED streetlights and Council's network of urban and rural roads.

In consultation with the Asset Management Plan, regular maintenance activities are scheduled which ensure all our facilities are in safe and fit for purpose condition.

Grant funding received from the Roads to Recovery and Local Roads and Community Infrastructure programs are used to assist with carrying out major road repairs and rectifications within the Municipality. We acknowledge the Australian Federal Government in providing these valuable ongoing support programs.

This year also saw a new Northern Territory Government funding program – the Priority Infrastructure Fund – which also enabled Council to bring forward planned works.

On the environmental side, the team maintain Council's parklands, irrigation systems, sporting surfaces, mowing of roadside verges and management of weeds.



# INFRASTRUCTURE & ENVIRONMENT

INDICATOR	UNIT	TARGET	2020/21 ACTUAL	RESULT
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BINJARI MUNICIPAL SERVICES				
Operational funding expended in accordance with the relevant legislation	%	100	100	ON TRACK

CEMETERY				
Be compliant with all relevant Cemetery legislations	%	100	95	MONITOR
Number of complaints received	<	6	Achieved	ON TRACK
Completion of annual plinth installation program	#	2	0	OFF TRACK

PLAYGROUNDS, PARKS, RESERVES & GARDENS				
Service requests actioned within 10 business days	%	85	75	MONITOR
Complete playground equipment inspections	Frequency	Monthly	Completed	ON TRACK
Carryout playground safety audit	Frequency	Annually	Completed	ON TRACK
Complete scheduled grounds maintenance	%	100	90	MONITOR

INDICATOR	UNIT	TARGET	2020/21 ACTUAL	RESULT
-----------	------	--------	-------------------	--------

RECREATIONAL & LEISURE FACILITIES				
Service requests actioned within 10 business days	%	80	75	
Complete scheduled mowing	%	100	100	

ROADS, FOOTPATHS, CYCLEWAYS				
Deliver capital works program for road resealing and pavement rehabilitation	%	100	100	
Maintenance grading to rural roads to stabilise and shape shoulders and table drains	%	20	20	
Scheduled street sweeping program completion	%	100	100	
Trip hazards are made safe and repaired as observed by community or KTC staff within acceptable time frame	Days	1 to make safe and 21 to repair	90%	

INDICATOR	UNIT	TARGET	2020/21 ACTUAL	RESULT
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### STORMWATER MANAGEMENT

Carry out condition assessment of all kerbing and develop renewal program	Year	20/21	Completed	
Carry out scheduled CCTV inspections and cleaning of underground pipe	km	2	2	
Carry out scheduled CCTV inspections and cleaning of under road culverts	#	15	15	
Side Entry Pit lids and grates are made safe and repaired as observed by community or KTC staff within acceptable timeframe	Days	1 to make safe and 21 to repair	95 %	
Scheduled capital renewals completed as per Asset Management Plan	%	100	100	

### KATHERINE AIRPORT

Increase the number of charter flights landing at KTCA	Trend	Increasing	12% Increase	
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### STREET LIGHTING

Annual Streetlighting program expenditure within approved budget	%	100	100	
Urgent service requests actioned within 10 business days	%	90	90	
Non-urgent service requests actioned when a minimum of 5 requests have been received	%	90	90	

INDICATOR	UNIT	TARGET	2020/21 ACTUAL	RESULT
-----------	------	--------	-------------------	--------

NOXIOUS WEEDS				
Completion of weed surveys in identified areas	Frequency	Quarterly	Yes	
Overall weed density	Trend	Decreasing	Decreasing	
Non-urgent service requests actioned when a minimum of 5 requests have been received	%	90	90	

WASTE MANAGEMENT				
Public engagement	%	90	85	
Kerb-side Collection	Regular kerb side collection service in accordance with agreed service levels	Quarterly Social Media posts Website content reviewed once annually Newsletter/fliers produced once annually	95% of kerb side collections delivered 90% of issues actioned within 10 business days	
Domestic Recycling Practices	Promote an increase in domestic recycling	Develop an awareness raising campaign	Ongoing	
Increase Commercial Sorting of Waste	Increased ratio of sorted to unsorted waste through education and WMF charges	10% increase in sorted commercial waste	15% increase	

INDICATOR	UNIT	TARGET	2020/21 ACTUAL	RESULT
<b>WASTE MANAGEMENT CONTINUED</b>				
New Landfill Infrastructure	Progress the development of a new landfill	Conduct public consultation Complete site selection Progress work to design the new facility	85	
Old Landfill Management	Progress work to close the existing landfill	Progress work to design a suitable capping arrangement	Completed	
Current Waste Transfer Station	Compliance with Environmental Protection requirements progress the upgrading of the facility	100% monitoring and reporting 100% implementation of Environmental Management Plan Conduct public consultation Progress work to design a modern transfer station	100%	
Increase Commercial Sorting of Waste	Increased ratio of sorted to unsorted waste through education and WMF charges	10% increase in sorted commercial waste	15% increase	

INDICATOR	UNIT	TARGET	2020/21 ACTUAL	RESULT
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## WASTE MANAGEMENT CONT.

Environmental Protection	Eliminate illegal dumping through education and prosecutions	Develop an awareness raising campaign 100% follow up on reported dumping incidents	Ongoing	
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## LONG TERM ASSET MANAGEMENT PLAN

Long Term Asset Management Plan		Complete	Ongoing	
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# ENVIRONMENTAL DEVELOPMENT

In 2020/21 Council's commitment to promote and protect the quality of the Katherine environment has focused our activities on:

- Management of problematic weeds, i.e., caltrop, gamba grass and bellyache bush, through robust campaign of identification, spraying and slashing.
- Development of a Tree Management Plan, in partnership with a qualified arborist. The management plan will enable Council to plan for routine tree maintenance, identify "at risk" trees and put in place appropriate management and replacement strategies for dangerous/diseased trees and for trees lost during severe weather events. The plan ultimately allows Council to manage the municipality's green canopy both now and into the future.
- Waste Management Facility (WMF)- The existing WMF is approaching end of life. During the year Council adopted a new Waste Management Strategy

2021-2026 that will guide Council decisions and actions as Council works towards the closure and capping of the current landfill, the development of a new waste transfer station and the development and opening of a new replacement facility. Part of the ongoing management of the current facility is to find ways to prolong its useable life.

Some of the strategies in place to achieve this are:

- Efficiencies in management of the tip face
- Separation of green waste from general waste materials
- Removal of tyres destined for landfill for recycling
- Removal of scrap metals for recycling

## COMPLETED PROJECTS

### SABU SING

The Sabu Sing Project was a joint venture with the Chief Ministers Officer and KTC to make the area into a park like space. The Youth Beautification Project involved youth of Katherine to participate in some light duties to help with the completion. \$11,500.00 from this grant was utilised with the works consisting of

- Construct bins and seating for the area
- Install a concrete slab
- Fabrication of 2 streetlight poles
- Planting of 12 Cycads and having laid the mulch ready for the youth involvement

### RYAN PARK TOILETS

Council provides and maintains a number of public ablution facilities throughout Katherine. The toilet block in Ryan Park was identified as a high priority for refurbishment. Council engaged a local Contractor to carry out minor repairs and re-paint the toilet block in the same colour as that used recently at the Hot Springs. This has given this facility a new lease of life which it needed.

# KNOTTS CROSSING CEMETERY

In September 2020 Council staff installed permanent fencing around the Knotts Crossing Cemetery to help preserve the area which contain some 30 unmarked graves of the town’s pioneers. The style of fencing was sympathetic to the rural surrounds and will ensure that this historic cemetery area is protected from uncontrolled access.

# STREETLIGHTING

Council completed a condition assessment and upgrades to a third of its Streetlighting infrastructure to improve reliability of service.

2021/22 will see the continuation of this maintenance program throughout the township with a further third of the network targeted.

Public consultation will commence to plan future additions of streetlighting to areas prioritized to where genuine “black spot” locations and/or gaps exist.

# ROADS & FOOTPATHS

In 2020/21, Council directed the bulk of its Roads funding towards the new car parking arrangements associated with the new Sports Pavilion. This project will continue into the 2021/22 financial year and the funding for it will be carried forward.

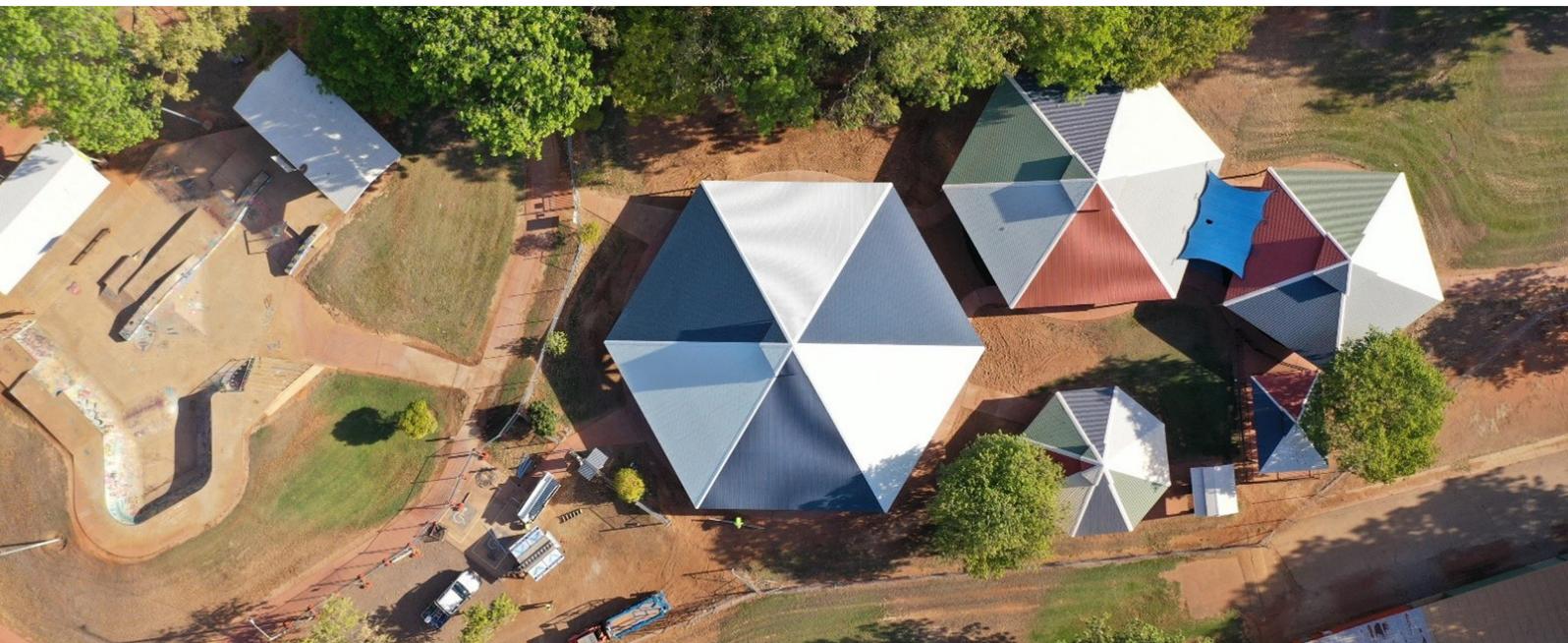
Council commenced a program for shoulder grading on rural roads to better protect the life of the sealed pavement and to ensure that table drains are clear and free flowing prior to the wet season.

A priority for 2020/2021 was the repair and resurfacing of the Zimin Drive/Gillard Crescent intersection and repairs and resurfacing to Paterson Court, Katherine East.



# CAPITAL WORKS PROJECTS

- Sabu Sing
- Ryan Park Toilets
- Knotts Crossing Cemetery
- Katherine Sportsgrounds Oval 2 Resurfacing
- Katherine Showgrounds Cattle Laneway and Loading Ramp
- Katherine Town Council Redevelopment
- Katherine Hot Springs Turtle Playground, Stage 4 Revegetation and Car Park Upgrade
- Gory Road Reconstruction and Widening
- Adventure Play Park Shade Structure
- Katherine Air Quality Monitoring Station



# RECREATIONAL AND CULTURAL ACTIVITIES

The Infrastructure and Environmental team was highly involved in the revitalisation of Council facilities during 2020/21.

As part of the overall upgrade to the Sportsgrounds, works were completed on Oval 2. These works have provided new drainage, irrigation, turfed playing surface, line marking and goal post sets and allows for the setting out of regulation sized fields.

Once fully established, Katherine's sporting fraternity will have an efficiently irrigated, top-class playing surface which is available for use all year round. The newly revamped ovals will subsequently reduce the wear and tear on other sporting surfaces within the precinct and allow more teams to develop, train and compete each week.

## SPORTS PAVILION

The upgrade of the Council's most popular used facility commenced in February 2021.

This is an exciting time for our sporting fraternity as they watch the facility get a new lease on life and deliver to them, a truly "fit for purpose" sporting precinct.

The scope of works for this project includes:

- Demolition of the existing building
- Main building works, including landscaping to its perimeter and associated car parks
- The Main building includes 4 x change rooms, male and female toilets, indoor/outdoor function space, kitchen, offices, storerooms, first aid room, communications room and a cleaner's room.



## SHOWGROUNDS

The revitalisation project for the Showgrounds precinct was completed leading to further progression of the camp draft and rodeo facilities. The new loop road access upgrades to the Eastern side of the racetrack for heavy vehicle deliveries has allowed for better and safer separation of pedestrians, heavy vehicles and livestock movement during major events.

## FIRE CONTROL

Each dry season, fire has the potential to cause catastrophic damage to property and person. In 2020/21 Council completed its maintenance regime for firebreaks and rural verges to the Northern Territory Fire Control standards. Council will engage with the community to ensure risks of uncontrolled bushfires are managed, mitigated or eliminated.



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# GOVERNANCE

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Council's Governance Team consists of the Chief Executive Officer, Human Resource Coordinator, Executive Assistant and a Communications and Engagement Officer.

The team is continually working towards developing and maintaining an efficient Council. The Governance unit oversees the long-term strategic direction of Council, with regard to long-term financial planning, long-term financial asset management, compliance, human resources, workforce planning and sustainability.

The Governance unit encompasses authority, accountability, stewardship, leadership, direction, and control.

Council's long-term financial plan and financial asset renewal plan had its annual revision and was incorporated into the Municipal Plan. A review of Council's Risk Management Framework has continued during the year and all operational risk assessments undertaken. Council has continued to deliver on its legislative and government responsibilities during the year.

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# GOVERNANCE

INDICATOR	UNIT	TARGET	20/21 ACTUAL	RESULT
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LONG TERM WORKFORCE PLAN				
Long Term Workforce Plan		Complete	Postponed	OFF TRACK
Improve strategic workforce plan key performance indicators		Achieve	Ongoing	MONITOR

MARKETING & COMMUNICATIONS				
Increase number of followers on Facebook per annum	%	>10	29.18	ON TRACK
Increase in number of website visits per annum	%	>20	144.39	ON TRACK
Number of media releases with positive media coverage	#	30	39	ON TRACK
Annual Communication Plan		Complete	Ongoing	MONITOR

COMMUNITY ENGAGEMENT				
Increase number of community engagement activities undertaken annually	#	>5	11	ON TRACK
Increase number of community groups engaged with Council	#	>5	19	ON TRACK

# ENTERPRISE BARGAINING AGREEMENT

Negotiations to establish a new Enterprise Bargaining Agreement (EBA) are still ongoing. Council, Staff and Union Representatives are working together to establish a fair and reasonable agreement done in good faith with the purpose of establishing terms for all salary levels, possible increments, leave entitlements and other standards above the Local Government Industry Award.

## WORKFORCE PLANNING

Katherine Town Council considers workforce planning as a key component in the Council's integrated business planning process, aligning budget and priorities to ensure Council's service delivery requirements and strategic projects are supported by the workforce. Workforce planning assist Council to understand current, and shape future, workforce needs to respond to emerging priorities in a changing environment.

Council utilizing four (4) key strategies for workforce planning, which outlines how Council will achieve its optimal workforce. Each strategy has a range of initiatives to achieve successful results which vary depending on the desired outcome. These strategies are, Building Capacity (training), Recruitment, Retention and Restructuring.

## WORK EXPERIENCE PROGRAM

Katherine Town Council has commenced the initial phases of establishing and developing strategic partnerships with the local high schools, Katherine High School and St Joseph's Catholic College. The purpose of this partnership is to explore work experience options for students in year 11 and 12 within Council and provide them with opportunities to gain essential work experience relating to Council operations and functions. Council is offering an opportunity for two (2) students from either High Schools to undertake paid work experience for a term of the school year. The opportunity will be made available each term, allowing new students the opportunity to apply for the position as it becomes available. This initiative will commence after the 1st July 2021, Term 3 of the 2021 school year.

This program would aim to give the opportunity to these students to experience a wide array of duties they should expect to undertake when working in a job and provide them necessary skills and experience to align themselves with potential future employers.



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## OUR COLLABORATION

Council continued to support the School Holiday Program with the facilitation of marketing strategies such as printed events brochures delivered across the Katherine region and social media advertising. Council also provides support through in-kind facility hire to events run on Council facilities in the School Holiday period. The program continues to improve with every school holiday, as more agencies and community groups come on board. Feedback from the community is very positive and supportive.



# MARKETING & COMMUNICATION

Katherine Town Council is always looking for ways to enhance our communication and engagement with the community. Social media is an inexpensive and effective way to communicate and correspond with the Katherine municipality. The Katherine Town Council Facebook page has 2 900 followers, an increase of 29.18% from 2019/20. Council's social media platform is an open communication tool to provide an avenue for the community to share information and interact with the Council. Working with other Facebook pages ensures Council messaging has maximum reach. These pages include event focus, community notice boards, lost animals, and job opportunities.

Katherine Town Council's website is used for communicating and engaging with Katherine and the wider region. The websites redevelopment in 2018/19 allowed for more functionality, and since then Council has been adding to these original features, especially the consultation and event modules. Council has seen a rise in website users. In 2019/20 there was an increase of 144.39% in website visits (238 827), it has been identified the event page, recruitment, waste management and river cam were the most visited pages on the Council website.

Katherine Town Council had a focus on clear, transparent, and engaging communication with the community in 2019/20. Council made the decision to remove the community forums in the monthly Ordinary Meeting of Council meetings. Instead, added Questions from the Community section in the agenda at every Council meeting, to allow and encourage the members of the public to ask and comment on topics relating to the monthly agenda. Community Members could submit their comments and or questions through the Council

website, email, phone or in person at the meeting in the appropriate time.

To ensure that our community had every opportunity to engage with Elected Members and Executive Staff Community Consultations were held quarterly. These had a focus on projects, municipal plans, waste and other targeted projects. Held at various locations allowing for the community to engage and build relationships.

Council held an official opening for the Town Square in December 2020, this opening was an opportunity to display the Town Squares capacity with a large emphasis on the technical abilities. The projector, sound and lighting options were all used to show the public how the Northern Territory Government funded project was utilised. The public were greeted with a video from the Chief Minister Michael Gunner. This event was a success with a great turn out. Since the opening Council regularly uses the projector for advertising.

## LOCAL BUSINESS SUPPORT - MYKATHERINE

During 2018/19/20 the Katherine community along with the nation were affected by the COVID-19 pandemic and the government regulations for social distancing. Many local businesses were affected by lockdowns, social distancing, lack of tourists and other COVID-19 abrupt and dramatic change in daily operations, putting many businesses under financial strain and hardship.

In response to the economic crisis the City of Darwin developed the MyDarwin discount program and associated web-based platform. The Northern Territory Government partnered with the City of Darwin in order to expand the program to the whole Northern Territory.

With the generous offer of the City of Darwin to make the platform available to NT Local Governments, along with the generous finance and resource contribution by the Northern Territory Government, Katherine Town Council resolved to accept the offer to participate at the October 2020 Ordinary Meeting of Council. myKatherine had a discount pool of \$90,000 and additional \$5000 allocated for marketing the program. The pool of money was created by \$70,000 from the Department of Chief Minister and \$35,000 from the Councils reserves.

Council decided to split the funding into two (2) rounds, with the first round to contain \$30,000, commencing Mid-November 2020 for four (4) weeks or until funds were expended. Based on consultation with the business community, round two (2) commenced on 15 February 2021 until fully expended, with a funding pool of \$60,000.

The program saw 37 business and 3,179 users registered. There was a total of 6,307 vouchers redeemed for a total value of \$723,937.51. This program not only assisted businesses during the hardships of COVID-19 and but also helped Council develop and build a relationship with the local businesses of Katherine.

myKatherine was a great success for businesses and Council and we thank the City of Darwin and the The Northern Territory Government for the use of this program.





Local Businesses and Katherine Town Council's relationship had a focus to develop and maintain a strong and transparent engagement. myKatherine has enhanced the communication between Business, Council and patrons.



## OUR ENGAGEMENT

In line with the goal to increase interactions with community groups, Council engaged with over 34 organisations and community groups from across Katherine in activities such as events, advertising and marketing assistance, grant funding and more.

- Youth Interagency Group
- YMCA Katherine
- Katherine Community Markets
- Katherine Mens Shed
- Katherine Show Society
- Katherine Chamber of Commerce
- Katherine Anglican Parish Church
- Katherine Heritage Church
- Katherine Baptist Church
- Katherine Horse & Pony Club
- Katherine Community Choir
- Katherine Regional Arts
- Godinymayin Yijard Rivers Arts & Culture Centre (GYRACC)
- Jawoyn Association
- Kalano Community Association
- CHAIN
- NAIDOC Committee
- Katherine RSL Sub Branch
- Katherine Turf Club
- Network Tindal
- Sportsgrounds Advisory Group
- Showgrounds Advisory Group
- Katherine Senior Citizens Association
- Council of the Ageing
- NT Parks & Wildlife
- School Holiday Program Group
- Top End Rehoming Group
- Department of the Chief Minister & Cabinet
- Department of Infrastructure, Planning & Logistics (DIPL)
- Northern Territory Primary Health Network
- RISE Ventures
- Rotary of Katherine Inc
- Good Sports NT
- Historical Society of Katherine Inc
- The Katherine Pride Festival Subcommittee - Top End Pride NT Inc.



**2020/21  
ANNUAL FINANCIAL  
STATEMENTS**

**KATHERINE TOWN COUNCIL**



**KATHERINE**  
TOWN COUNCIL



8972 5500



records@ktc.nt.gov.au



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24 Stuart Highway, Katherine  
PO Box 107, 0851



**Katherine Town Council**  
**ANNUAL FINANCIAL STATEMENTS**  
for the year ended  
**30th June 2021**

**Katherine Town Council**  
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**for the year ended 30 June 2021**

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# KATHERINE TOWN COUNCIL

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

### OFFICER'S STATEMENT

I, Ian Bodill, Chief Executive Officer of the Katherine Town Council, certify that to the best of my knowledge, information and belief:

- (a) the General Purpose Financial Report has been properly drawn up in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 2008, and the Local Government (Accounting) Regulations 2008 (with the exception of those where compliance with the Standards, the Act and the Regulations have been qualified) so as to present fairly the financial position of the Council as at 30 June 2021 and the results for the year then ended; and
- (b) the General Purpose Financial Report is in accordance with the accounting and other records of the Council.



Ian Bodill  
CHIEF EXECUTIVE OFFICER

Katherine, // November 2021.

**Katherine Town Council**  
**Statement of Comprehensive Income**  
**for the year ended 30 June 2021**

	Notes	2021 \$	2020 \$
<b>INCOME</b>			
Rates	2	8,686,068	8,833,281
Statutory charges	2	57,236	51,768
User charges	2	1,699,983	1,467,066
Grants, subsidies and contributions	2	3,325,649	1,476,545
Investment income	2	145,074	426,842
Reimbursements	2	68,454	155,178
Other income	2	60,872	257,887
<b>Total Income</b>		<u>14,043,336</u>	<u>12,668,567</u>
<b>EXPENSES</b>			
Employee costs	3	4,764,487	4,367,810
Materials, contracts & other expenses	3	6,128,257	5,702,849
Depreciation, amortisation & impairment	3	3,175,607	38,063
<b>Total Expenses</b>		<u>14,068,351</u>	<u>10,108,722</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<u>(25,015)</u>	<u>2,559,845</u>
Asset disposal & fair value adjustments	4	17,124	(49,612)
Amounts received specifically for new or upgraded assets	2	9,710,835	3,588,469
<b>NET SURPLUS</b>		<u>9,702,944</u>	<u>6,098,702</u>
<b>Other Comprehensive Income</b>			
Capital depreciation renewal reserve		-	(2,985,387)
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>9,702,944</u>	<u>3,113,315</u>

This Statement is to be read in conjunction with the attached Notes.

**Katherine Town Council**  
**Statement of Financial Position**  
**as at 30 June 2021**

<b>ASSETS</b>	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
<b>Current Assets</b>			
Cash and cash equivalents	5	<b>20,789,515</b>	28,338,778
Trade & other receivables	5	<b>1,624,064</b>	1,347,154
Inventories	5	<b>15,220</b>	13,822
		<u><b>22,428,799</b></u>	<u>29,699,754</u>
<b>Total Current Assets</b>		<u><b>22,428,799</b></u>	<u>29,699,754</u>
<b>Non-current Assets</b>			
Infrastructure, property, plant & equipment	7	<b>85,941,398</b>	82,604,893
Other non-current assets	6	<b>10,096,331</b>	6,713,829
		<u><b>96,037,729</b></u>	<u>89,318,722</u>
<b>Total Non-current Assets</b>		<u><b>96,037,729</b></u>	<u>89,318,722</u>
<b>Total Assets</b>		<u><b>118,466,528</b></u>	<u>119,018,476</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	8	<b>5,404,514</b>	12,752,115
Provisions	8	<b>639,412</b>	650,581
		<u><b>6,043,926</b></u>	<u>13,402,696</u>
<b>Total Current Liabilities</b>		<u><b>6,043,926</b></u>	<u>13,402,696</u>
<b>Non-current Liabilities</b>			
Provisions	8	<b>89,265</b>	-
		<u><b>89,265</b></u>	<u>-</u>
<b>Total Non-current Liabilities</b>		<u><b>89,265</b></u>	<u>-</u>
<b>Total Liabilities</b>		<u><b>6,133,191</b></u>	<u>13,402,696</u>
<b>NET ASSETS</b>		<u><b>112,333,337</b></u>	<u>105,615,780</u>
<b>EQUITY</b>			
Accumulated Surplus		<b>22,932,911</b>	16,215,354
Asset Revaluation Reserves	9	<b>75,549,402</b>	75,549,402
Other Reserves	9	<b>13,851,024</b>	13,851,024
		<u><b>112,333,337</b></u>	<u>105,615,780</u>
<b>Total Council Equity</b>		<u><b>112,333,337</b></u>	<u>105,615,780</u>
Minority Interest		-	-
<b>TOTAL EQUITY</b>		<u><b>112,333,337</b></u>	<u>105,615,780</u>

This Statement is to be read in conjunction with the attached Notes.

**Katherine Town Council**  
**Statement of Changes in Equity**  
**for the year ended 30 June 2021**

	Notes	Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	Total Council Equity	TOTAL EQUITY
2021		\$	\$	\$	\$	\$
Balance at end of previous reporting period		16,215,354	75,549,402	13,851,024	105,615,780	105,615,780
Adjustments (Correction of Prior Period Errors)	21	(2,985,387)			(2,985,387)	(2,985,387)
Restated opening balance		13,229,967	75,549,402	13,851,024	102,630,393	102,630,393
<b>Net Surplus / (Deficit) for Year</b>		<b>9,702,944</b>			<b>9,702,944</b>	<b>9,702,944</b>
<b>Balance at end of period</b>	9	<b>22,932,911</b>	<b>75,549,402</b>	<b>13,851,024</b>	<b>112,333,337</b>	<b>112,333,337</b>

	Notes	Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	Total Council Equity	TOTAL EQUITY
2020		\$	\$	\$	\$	\$
Balance at end of previous reporting period		15,914,901	75,549,402	8,052,775	99,517,078	99,517,078
<b>Net Surplus / (Deficit) for Year</b>		<b>6,098,702</b>			<b>6,098,702</b>	<b>6,098,702</b>
Transfers between reserves	9	(5,798,249)		5,798,249	-	-
<b>Balance at end of period</b>		<b>16,215,354</b>	<b>75,549,402</b>	<b>13,851,024</b>	<b>105,615,780</b>	<b>105,615,780</b>

This Statement is to be read in conjunction with the attached Notes

**Katherine Town Council**  
**Statement of Cash Flows**  
**for the year ended 30 June 2021**

	Notes	2021 \$	2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i>Receipts:</i>			
Rates - general & other		<b>8,521,567</b>	8,573,374
Fees & other charges		<b>1,578,349</b>	1,417,999
Investment receipts		<b>159,836</b>	493,052
Grants utilised for operating purposes		<b>3,325,649</b>	1,476,545
Other revenues		<b>179,627</b>	413,066
<i>Payments:</i>			
Employee costs		<b>(4,665,026)</b>	(4,328,614)
Materials, contracts & other expenses		<b>(5,654,670)</b>	(4,934,326)
Finance payments		-	(305,452)
<b>Net Cash provided by (or used in) Operating Activities</b>	11	<b>3,445,332</b>	2,805,644
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		<b>1,868,282</b>	1,709,729
Sale of replaced assets	4	<b>38,597</b>	105,318
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		<b>(12,901,474)</b>	(6,454,829)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(10,994,595)</b>	(4,639,782)
<b>Net Increase (Decrease) in cash held</b>		<b>(7,549,263)</b>	(1,834,138)
 Cash & cash equivalents at beginning of period	11	<b>28,338,778</b>	30,172,916
<b>Cash &amp; cash equivalents at end of period</b>	11	<b>20,789,515</b>	<b>28,338,778</b>

This Statement is to be read in conjunction with the attached Notes

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**1 Basis of Preparation**

**1.1 Compliance with Australian Accounting Standards**

This general-purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations, and relevant Northern Territory legislation.

**1.2 Historical Cost Convention**

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

**1.3 Critical Accounting Estimates**

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

**1.4 Rounding**

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

**1.5 Covid-19**

COVID-19 is not expected to have a significant financial impact on Council operations. It is expected further financial impacts will flow into the 2021/22 financial year, but these have been largely taken into account during the development of the budget process for 2021/22 including, but not limited to 2022FY. The budget assumptions for 2021/22 assume that no further harsher restrictions are put in place by the government. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

**2 The Local Government Reporting Entity**

Katherine Town Council is incorporated under the NT Local Government Act and has its principal place of business at Lot 1865, Stuart Highway, Katherine, NT. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

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

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES**

**3 Income recognition**

**3.1 Revenue**

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

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

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

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

**3.2 Essential Services**

For works undertaken on a fixed price contract basis, revenues and expenses are recognised on a percentage of completion basis. Costs incurred in advance of a future claimed entitlement are classified as work in progress in inventory. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

**4 Cash, Cash Equivalents and Other Financial Instruments**

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

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the Local Government Act 1999. 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.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of Note 13.

The Council uses the simplified approach to impairment as applicable under AASB 9. The simplified approach does not require tracking of changes in credit risk as every reporting period, but instead requires the recognition of lifetime expected credit loss at all time. As the debtors are expected to be written off after 5 years, this approach is not applicable to the trade receivables.

**5 Inventories**

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES**

**6 Infrastructure, Property, Plant & Equipment**

**1.1 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 30 June 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.

**1.2 Initial Recognition**

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

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

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

Council adapts the Fair Value Rate of assets every three years in line with Asset Revaluation, or as revaluation occurs.

**1.3 Materiality**

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

**1.4 Subsequent Recognition**

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

**1.5 Depreciation of Non-Current Assets**

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

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

**1.6 Impairment**

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets carried at fair value whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not assessed for impairment.

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES**

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

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

All property plant and equipment is revalued every three years and no depreciation is charged on the revalued assets in the interim period. Depreciation expense of \$38,063 (2019: \$285,329) only covers the depreciation on assets acquired since the last revaluation.

However, each year the Council allocates an amount equivalent to the depreciation which would have applied to revalued assets from the accumulated surplus to the capital depreciation renewal reserve as outlined in Note 9. The amount transferred in 2020 was \$2,985,387 (2019: \$2,650,457) and is also shown separately in the statement of comprehensive income.

**7 Payables**

**7.1 Goods & Services**

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

**7.2 Payments Received in Advance & Deposits**

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

**8 Employee Benefits**

**8.1 Salaries, Wages & Compensated Absences**

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

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

Under the Katherine Town Council Enterprise Agreement 2016, an employee who, at the date of this agreement, may on termination, be paid 50% of their accrued sick leave (maximum entitlement of 59 days)

**8.2 Superannuation**

The Council makes employer superannuation contributions in respect of its employees to the employees nominated superannuation scheme. No changes in accounting policy have occurred during either the current or previous reporting periods

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES**

**9 Leases**

Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB 117.

In respect of finance leases, where Council substantially carries the entire risks incidental to ownership, the leased items are initially recognised as assets and liabilities equal in amount to the present value of the minimum lease payments. The assets are disclosed within the appropriate asset class and are amortised to expense over the period during which the Council is expected to benefit from the use of the leased assets. Lease payments are allocated between interest expense and a reduction of the lease liability, according to the interest rate implicit in the lease.

In respect of operating leases, where the lessor substantially retains all the risks and benefits incidental to ownership of the leased items, lease payments are charged to expense over the lease term.

**10 GST Implications**

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax"

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

**11 Pending Accounting Standards**

At the date of authorisation of the financial statements, the Council has not applied the following new and revised Australian Accounting Standards, Interpretations and amendments that have been issued but are not yet effective:

AASB 17	Insurance Contracts
AASB 2014-10	Amendments to Australian Accounting Standards – Sale or Contributions of Assets between an Investor and its Associate or Joint Venture
AASB 2018-6	Amendments to Australian Accounting Standards – Definition of Business
AASB 2018-7	Amendments to Australian Accounting Standards – Definition of Materials
AASB 2019-1	Amendments to Australian Accounting Standards – References to the Conceptual Framework
AASB 2019-3	Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform
AASB 2019-5	Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia
AASB 2020-1	Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current
AASB 2020-3	Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments
AASB 2020-4	Amendments to Australian Accounting Standards – Covid 19 Related Rent Concessions

AASB 16 Leases, which will commence from 1 July 2020, requires that the right of use conveyed by leasing contracts - except leases with a maximum term of 12 months and leases for non-material amounts - be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability.

As at 30 June 2021, Council has no leases to which this treatment will need to be applied.

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 2 - INCOME**

	Notes	2021 \$	2020 \$
<b>RATES REVENUES</b>			
<u>General Rates</u>			
Residential		<u>7,385,635</u>	<u>7,522,458</u>
		<b>7,385,635</b>	<b>7,522,458</b>
<u>Other Charges</u>			
Waste Management Service		1,299,245	1,309,153
Other		<u>1,188</u>	<u>1,670</u>
		<b>1,300,433</b>	<b>1,310,823</b>
		<u><b>8,686,068</b></u>	<u><b>8,833,281</b></u>
<b>STATUTORY CHARGES</b>			
Animal registration fees & fines		52,144	47,690
Parking fines / expiation fees		<u>5,092</u>	<u>4,078</u>
		<b>57,236</b>	<b>51,768</b>
<b>USER CHARGES</b>			
Cemetery fees		106,402	90,866
Airport fees		328,982	371,687
Commission		198,056	84,692
Facility & equipment hire		4,210	3,309
Weighbridge fees		668,323	654,714
Sales - general		58,178	44,037
Rental income		307,738	204,179
Sundry		<u>28,093</u>	<u>13,582</u>
		<u><b>1,699,983</b></u>	<u><b>1,467,066</b></u>

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

Note 2 - INCOME (con't)

	Notes	2021 \$	2020 \$
<b>INVESTMENT INCOME</b>			
Interest on investments:			
Banks & other		145,074	426,842
		<u>145,074</u>	<u>426,842</u>
<b>REIMBURSEMENTS</b>			
- other		68,454	155,178
		<u>68,454</u>	<u>155,178</u>
<b>OTHER INCOME</b>			
Insurance refunds		13,447	176,006
Management fees		47,426	81,881
		<u>60,872</u>	<u>257,887</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
Amounts received specifically for new or upgraded assets		9,710,835	3,588,469
Other grants, subsidies and contributions		3,325,649	1,476,545
		<u>13,036,484</u>	<u>5,065,014</u>

*The functions to which these grants relate are shown in Note 12.*

**Sources of grants**

<i>Commonwealth government</i>	3,180,237	701,317
<i>State government</i>	8,162,419	4,357,197
<i>Other</i>	1,693,828	6,500
	<u>13,036,484</u>	<u>5,065,014</u>

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 3 - EXPENSE**

	Notes	2021 \$	2020 \$
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		3,308,084	3,167,656
Employee leave expense		674,807	643,300
Superannuation		439,242	415,917
Other		342,354	140,937
<b>Total Operating Employee Costs</b>		<b>4,764,487</b>	<b>4,367,810</b>
<b>Total Number of Employees</b>		<b>57</b>	<b>48</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		45,136	16,395
- Preparation of financial statements		35,000	32,262
Bad and Doubtful Debts		1,078	-
Elected members' expenses		209,838	185,965
Subtotal - Prescribed Expenses		<b>291,052</b>	<b>234,622</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Contractors		2,581,052	2,946,972
Electricity, water and sewerage		523,804	511,442
Insurance		393,247	369,661
Fuel and registration		147,649	166,251
Telephone		107,667	93,644
Legal expenses		185,897	97,948
Parts, accessories and consumables		492,197	548,111
Printing and stationery		26,811	22,141
Professional services		205,574	158,443
Advertising		135,637	99,528
Postage		32,715	15,472
Bank charges		24,569	20,402
Community grants		814,867	292,354
Subscriptions & registrations		144,145	112,760
Sundry		21,376	13,098
Subtotal - Other Materials, Contracts & Expenses		<b>5,837,205</b>	<b>5,468,227</b>
		<b>6,128,257</b>	<b>5,702,849</b>

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 3 - EXPENSE (con't)**

	2021	2020
Notes	\$	\$
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>		
<b>Depreciation</b>		
Improvements	273,631	3,606
Buildings & other structures	796,888	2,134
Infrastructure	1,701,680	18,173
Plant & equipment	302,854	13,864
Furniture, fixture & equipment	42,805	287
Other infrastructure	57,749	-
	<u>3,175,607</u>	<u>38,063</u>
	<u>3,175,607</u>	<u>38,063</u>

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS**

	Notes	2021 \$	2020 \$
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		<b>38,597</b>	105,318
Less: Carrying amount of assets sold		<u><b>(21,473)</b></u>	<u>(154,930)</u>
<b>Gain (Loss) on disposal</b>		<u><b>17,124</b></u>	<u><b>(49,612)</b></u>

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 5 - CURRENT ASSETS**

	Notes	2021 \$	2020 \$
<b>CASH &amp; EQUIVALENT ASSETS</b>			
Cash on Hand and at Bank		1,209,086	4,218,147
Deposits at Call		<u>19,580,429</u>	<u>24,120,631</u>
		<u><b>20,789,515</b></u>	<u><b>28,338,778</b></u>
<b>TRADE &amp; OTHER RECEIVABLES</b>			
Rates - General & Other		1,152,860	988,359
Accrued Revenues		71,884	86,942
Debtors - general		398,565	276,931
Sundry		<u>43,523</u>	<u>42,768</u>
Total		1,666,832	1,395,000
Less: Allowance for Doubtful Debts		<u>(42,768)</u>	<u>(47,846)</u>
		<u><b>1,624,064</b></u>	<u><b>1,347,154</b></u>
<b>INVENTORIES</b>			
Trading Stock		<u>15,220</u>	<u>13,822</u>
		<u><b>15,220</b></u>	<u><b>13,822</b></u>

**Note 6 - NON-CURRENT ASSETS**

	Notes	2021 \$	2020 \$
<b>FINANCIAL ASSETS</b>			
<b>Capital Works-in-Progress</b>			
Opening balance		6,713,829	2,426,621
Current year Capital Expenditure		12,270,699	4,348,745
Less Capital Works-in-Progress Completed		<u>(8,888,197)</u>	<u>(61,537)</u>
		<u><b>10,096,331</b></u>	<u><b>6,713,829</b></u>

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**

**for the year ended 30 June 2021**

**Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)**

Fair Value Level	2020 \$'000				2021 \$'000			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
2	6,999,200	-	-	6,999,200	6,999,200	-	-	6,999,200
3	3,885,915	174,320	(235,916)	3,824,319	4,060,235	8,522,394	(509,547)	12,073,082
2	13,647,900	26,672	(786,193)	12,888,379	13,674,572	678,259	(1,583,081)	12,769,750
3	52,811,249	1,625,984	(1,630,090)	52,807,143	54,437,233	7,682	(3,331,770)	51,113,145
2	1,500,210	333,436	(272,916)	1,560,730	1,833,646	241,427	(565,243)	1,509,830
3	213,640	7,209	(41,938)	178,911	220,850	-	(84,744)	136,106
3	1,417,221	-	(56,397)	1,360,824	1,417,221	37,210	(114,146)	1,340,285
<b>Total IPP&amp;E</b>	<b>80,475,335</b>	<b>2,167,621</b>	<b>(3,023,450)</b>	<b>79,619,506</b>	<b>82,642,957</b>	<b>9,486,972</b>	<b>(6,188,531)</b>	<b>85,941,398</b>

This Note continues on the following pages.

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT**

	2020									2021
	\$									\$
	Carrying Amount		Additions	Disposals	Dep'n	Impairt	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals				In	Out		
Land	6,999,200	-	-	-	-	-	-	-	-	6,999,200
Improvements	3,824,319	8,522,394	-	-	(273,631)	-	-	-	-	12,073,082
Buildings & other structures	12,888,379	678,259	-	-	(796,888)	-	-	-	-	12,769,750
Infrastructure	52,807,143	-	7,682	-	(1,701,680)	-	-	-	-	51,113,145
Plant & equipment	1,560,730	273,427	-	(21,473)	(302,854)	-	-	-	-	1,509,830
Furniture, fixture & equipment	178,911	-	-	-	(42,805)	-	-	-	-	136,106
Other infrastructure	1,360,824	37,210	-	-	(57,749)	-	-	-	-	1,340,285
<b>Total IPP&amp;E</b>	<b>79,619,506</b>	<b>9,511,290</b>	<b>7,682</b>	<b>(21,473)</b>	<b>(3,175,607)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,941,398</b>

Assets were independently valued by OPTEON on 30th June 2019.

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 8 - LIABILITIES**

	Notes	2021		2020	
		Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>					
Goods & Services		473,419		66,653	
Payments received in advance		3,888,761		11,731,314	
Accrued expenses - employee entitlements		47,190		25,825	
Accrued expenses - other		582,375		690,437	
Deposits, Retentions & Bonds		412,769		237,886	
		<u>5,404,514</u>	-	<u>12,752,115</u>	-
<b>PROVISIONS</b>					
Employee entitlements (including oncosts)		639,412	89,265	650,581	
		<u>639,412</u>	<u>89,265</u>	<u>650,581</u>	-

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 9 - RESERVES**

<b>ASSET REVALUATION RESERVE</b>	1/7/2020	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2021
<b>Notes</b>	\$	\$	\$	\$
Land	6,999,200			6,999,200
Improvements	2,772,257			2,772,257
Buildings & other structures	13,323,750			13,323,750
Infrastructure				
- Roads, bridges, footpaths	51,527,645			51,527,645
Plant and equipment	615,066			615,066
Furniture, fittings and equipment	311,484			311,484
<b>TOTAL</b>	<b>75,549,402</b>	-	-	<b>75,549,402</b>

<b>OTHER RESERVES</b>	1/7/2020	Transfers to Reserve	Transfers from Reserve	30/6/2021
Capital depreciation renewal	4,987,647			4,987,647
WMF renewal reserve	6,462,862			6,462,862
Contingency reserve	1,000,000			1,000,000
Municipal election reserve	100,000			100,000
Emungalan road bridge reserve	700,000			700,000
Council motion reserve	600,515			600,515
<b>TOTAL OTHER RESERVES</b>	<b>13,851,024</b>	-	-	<b>13,851,024</b>

**PURPOSES OF RESERVES**

**Asset Revaluation Reserve**

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

**Other Reserves**

Other reserve are used to fund capital renewals. Council's strategic plan for the future includes taking into account the economic useful life of the current waste transfer station and the cost required to cover the rehabilitation of the facility when it eventually closes for public service which is estimated at this stage to be in around seven years from now.

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 10 - ASSETS SUBJECT TO RESTRICTIONS**

The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

<b>CASH &amp; FINANCIAL ASSETS</b>	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
Unexpended grants from:			
Deferred Revenue		-	1,500,000
Non-reciprocal agreement		<u>3,888,761</u>	<u>10,231,314</u>
		<u>3,888,761</u>	<u>11,731,314</u>
<b>TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS</b>		<u><b>3,888,761</b></u>	<u><b>11,731,314</b></u>

*The following liabilities, included in Note 8, may be discharged from restricted assets in the first instance.*

<i>Provisions</i>	8	<u>728,677</u>	<u>650,581</u>
		<u>728,677</u>	<u>650,581</u>

Non - reciprocal agreements of \$3.89M (2020: \$10.23M) are restricted with the Northern Territory Government

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 11 - RECONCILIATION TO CASH FLOW STATEMENT**

**(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 Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	Notes	2021 \$	2020 \$
Total cash & equivalent assets	5	<u>20,789,515</u>	<u>28,338,778</u>
Balances per Cash Flow Statement		<u>20,789,515</u>	<u>28,338,778</u>

**(b) Reconciliation of Change in Net Assets to Cash from Operating Activities**

Net Surplus (Deficit)		9,702,944	6,098,702
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		3,175,607	38,063
Net increase (decrease) in unpaid employee benefits		78,096	13,371
Grants for capital acquisitions treated as Investing Activity		(1,868,282)	(1,709,728)
Net (Gain) Loss on Disposals		(17,124)	49,612
		<u>11,071,241</u>	<u>4,490,020</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(276,910)	(294,531)
Net (increase) decrease in inventories		(1,398)	974
Net increase (decrease) in trade & other payables		(7,347,601)	(1,390,819)
<b>Net Cash provided by (or used in) operations</b>		<u>3,445,332</u>	<u>2,805,644</u>

**(c) Financing Arrangements**

Unrestricted access was available at balance date to the following lines of credit:

Bank Overdrafts	100,000	100,000
Corporate Credit Cards	10,750	10,750

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

Note 12 - FUNCTIONS

**INCOMES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES**

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2021	2020	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General public services	8,903,811	9,175,051	3,203,474	2,737,445	5,700,337	6,437,606	318,823	11,000	21,956,251	20,943,077
Public order & safety	62,711	111,512	199,964	156,074	(137,253)	(44,562)	-	-	1,197,292	21,057
Health	20,426	47,869	23,812	37,426	(3,386)	10,443	20,426	49,592	-	609,834
Housing & community services	287,661	222,821	432,986	331,156	(145,325)	(108,335)	139,100	126,455	1,267,063	1,417,370
Recreation & culture	2,347,902	66,100	918,438	180,619	1,429,464	(114,520)	2,403,626	64,341	8,255	700
Sports & recreation	118,167	342,541	2,996,437	1,554,318	(2,878,270)	(1,211,777)	6,552,371	3,420,299	27,483,154	30,328,287
Economic affairs	1,140,331	1,549,442	4,201,328	2,679,708	(3,060,997)	(1,130,266)	3,166,575	1,003,730	65,179,422	63,742,980
Other purposes (environmental protection)	678,017	793,882	1,571,173	1,871,574	(893,156)	(1,077,692)	129,692	138,913	1,344,852	1,753,701
Community centre & halls	41,457	46,965	53,937	49,270	(12,480)	(2,305)	-	-	22,580	33,805
Community services	442,853	312,384	466,802	511,132	(23,949)	(198,748)	305,871	250,684	7,659	167,665
<b>TOTALS</b>	<b>14,043,336</b>	<b>12,668,567</b>	<b>14,068,351</b>	<b>10,108,722</b>	<b>(25,015)</b>	<b>2,559,845</b>	<b>13,036,484</b>	<b>5,065,014</b>	<b>118,466,528</b>	<b>119,018,476</b>

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 13 - FINANCIAL INSTRUMENTS**

All financial instruments are categorised as *loans and receivables*.

**Accounting Policies - Recognised Financial Instruments**

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p><b>Terms &amp; conditions:</b> Deposits are returning fixed interest rates between 0.20% and 0.50% (2020: 1.80% and 1.30%). Short term deposits have an average maturity of 129 days and an average interest rates of 0.39% (2020: 150 days, 1.35%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Rates &amp; Associated</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p><b>Terms &amp; conditions:</b> Secured over the subject land, arrears attract interest of 9% (2020: 9%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables - Fees &amp; other charges</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p><b>Terms &amp; conditions:</b> Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables - other levels of government</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p><b>Terms &amp; conditions:</b> Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p><b>Carrying amount:</b> approximates fair value.</p>

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**

**Note 13 - FINANCIAL INSTRUMENTS (con't)**

<b>Receivables</b> - Retirement Home	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p><b>Terms &amp; conditions:</b> Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Liabilities</b> - Creditors and Accruals	<p><b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities</b> - Finance Leases	<p><b>Accounting Policy:</b> accounted for in accordance with AASB 16 as stated in note 17</p>

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 13 - FINANCIAL INSTRUMENTS (con't)**

**Liquidity Analysis**

<b>2021</b>	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<b><u>Financial Assets</u></b>					
Cash & Equivalents	20,789,515			20,789,515	20,789,515
Receivables	1,624,064			1,624,064	1,624,064
<b>Total</b>	<b>22,413,579</b>	-	-	<b>22,413,579</b>	<b>22,413,579</b>
<b><u>Financial Liabilities</u></b>					
Payables	4,774,949			4,774,949	4,774,949
<b>Total</b>	<b>4,774,949</b>	-	-	<b>4,774,949</b>	<b>4,774,949</b>
<b>2020</b>	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<b><u>Financial Assets</u></b>					
Cash & Equivalents	28,338,778			28,338,778	28,338,778
Receivables	1,347,154			1,347,154	1,347,154
<b>Total</b>	<b>29,685,932</b>	-	-	<b>29,685,932</b>	<b>29,685,932</b>
<b><u>Financial Liabilities</u></b>					
Payables	12,035,853			12,035,853	12,035,853
<b>Total</b>	<b>12,035,853</b>	-	-	<b>12,035,853</b>	<b>12,035,853</b>

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 13 - FINANCIAL INSTRUMENTS (con't)**

**Net Fair Value**

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

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any allowance for doubtful debts. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

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

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 14 - COMMITMENTS FOR EXPENDITURE**

	2021	2020
Notes	\$	\$
<b>Capital Commitments</b>		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Capital expenditure	-	-

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 15 - FINANCIAL INDICATORS**

	2021	2020
<b>Current Ratio</b>		
<u>Current Assets - Externally</u>	3.07	1.32
<u>Restricted Assets</u>		
Current Liabilities		
<b>Rate Coverage Percentage</b>		
<u>Rate Revenues</u>	61.85%	<b>69.73%</b>
Total Revenues		
<b>Rates &amp; Annual Charges Outstanding Percentage</b>		
<u>Rates &amp; Annual Charges</u>	9.90%	<b>11.19%</b>
<u>Outstanding</u>		
Rates & Annual Charges Collectible		

**Note 16 - SUPERANNUATION**

The Council makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme)

Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2020/21; 9.50% in 2019/20). Council contributes an additional 4% for those employees who make voluntary superannuation contributions. No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund

**Contributions to Other Superannuation Schemes**

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

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 17 - OPERATING LEASES**

***Council as a Lessor***

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

**Investment Property:**

Lessees commitments under all non-cancellable lease agreements, including those relating to Investment Property, are as follows:

	<b>2021</b>	2020
	<b>\$</b>	<b>\$</b>
Not later than one year	<b>16,757</b>	18,896
Later than one year and not later than 5 years	<b>158,511</b>	243,624
Later than 5 years		-
	<u><b>175,268</b></u>	<u>262,520</u>

***Lease payment commitments of Council***

Council has not entered into non-cancellable operating leases for various items of computer and other plant and equipment.

**Note 18 - CONTINGENCIES, ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION**

**There are no assets that do not qualify for recognition in the Statement of**

**BANK GUARANTEES**

Council has no guaranteed loans and other banking facilities advanced to others.

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 19 - RELATED PARTY DISCLOSURES**

**KEY MANAGEMENT PERSONNEL**

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 12 persons were paid the following total compensation:

	<b>2021</b>	2020
	\$	\$
Salaries, allowances & other short term benefits	938,158	1,120,500
Post-employment benefits		-
Long term benefits		-
Termination benefits		84,873
<b>TOTAL</b>	<b>938,158</b>	<b>1,205,373</b>

**PARTIES RELATED TO KEY MANAGEMENT PERSONNEL**

One close family member of key management personnel are employed by Council in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the *Local Government Act 1999*.

Two key management personnels have close family members who are employed by suppliers to Katherine Town Council. However, they are excluded from procurement process with the relevant suppliers.

**Note 20 - EVENTS OCCURRING AFTER REPORTING DATE**

Council is not aware of any material or significant "non adjusting events" that should be disclosed.

**Katherine Town Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 21 - EQUITY- RETAINED EARNINGS ADJUSTMENTS**

**CORRECTION OF ERROR/S RELATING TO A PREVIOUS REPORTING PERIOD**

The 2019/20 Financial Statements should have included a depreciation charge for the revalued assets, based on their estimated useful life as noted in the Valuation Report done by OPTEON on 30th June 2019. This should have reduced the carrying value of assets on the Statement of Financial Position and be reflected as an expense in the Statement of Comprehensive Income.

Given the error identified in the 2019/20 Financial Statements, the Council will need to amend these errors in the 2020/21 Financial Statements as required by paragraph 42 of AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors

The adjustment is recognised by adjusting the opening balance of the Accumulated Surplus as at 1 July 2020, no prior period balances have been re-stated. Refer to the table below.

**ADJUSTMENTS TO THE CURRENT YEAR FIGURES FOR THE YEAR ENDED 30 JUNE 2020**

	Original Balance 1 July 2020	Impact Increase/ (Decrease)	Restated Balance 1 July 2020
<b>Statement of Financial Position</b>	\$	\$	\$
Infrastructure, Property, Plant & Equipment	82,604,893	(2,985,387)	79,619,506
<b>Total Assets</b>	<b>119,018,476</b>	<b>(2,985,387)</b>	<b>116,033,089</b>
Accumulated Surplus	16,215,354	(2,985,387)	13,229,967
<b>Total Equity</b>	<b>105,615,780</b>	<b>(2,985,387)</b>	<b>102,630,393</b>

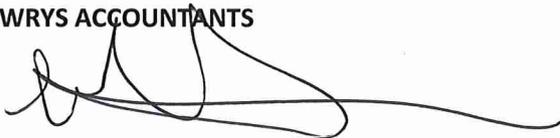
To the Mayor and the elected Council Members  
Katherine Town Council  
24 Stuart Highway  
Katherine NT 0850

### **Auditor's Independence Declaration**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the requirements of the *Local Government Act* and the *Local Government (Accounting) Regulations* made under that Act, in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

**LOWRYS ACCOUNTANTS**



Colin James FCA  
**Registered Company Auditor**

**Darwin**

**Date:** 11 November 2021

**INDEPENDENT AUDITORS' REPORT**

**TO THE MAYOR AND THE ELECTED COUNCIL MEMBERS  
OF KATHERINE TOWN COUNCIL**

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

**Opinion**

We have audited the accompanying financial report of Katherine Town Council (the Council) which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, the notes to the financial report including the summary of significant accounting policies and the council certificate which has been signed by the Chief Executive Officer on behalf of the Council.

In our opinion, the financial report of the Council is in accordance with the Australian Accounting Standards, the Local Government Act and the Local Government (Accounting) Regulations, including:

- (a) giving a true and fair view of the Council's financial position as at 30 June 2021 and of its financial performance and its cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards and the financial reporting requirements of the Local Government Act and the Local Government (Accounting) Regulations.

**Basis for Opinion**

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

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

***Basis of Accounting and Restriction on Distribution***

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

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

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

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

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

## INDEPENDENT AUDITORS' REPORT

TO THE MAYOR AND THE ELECTED COUNCIL MEMBERS  
OF KATHERINE TOWN COUNCIL

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

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

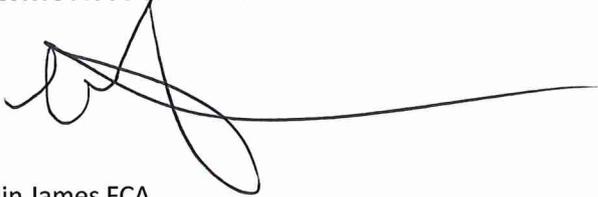
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that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

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

[http://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of our audit report.

#### LOWRYS ACCOUNTANTS



Colin James FCA  
**Registered Company Auditor**

**Darwin**

**Date:** 11 November 2021