



**KATHERINE**  
TOWN COUNCIL

# ANNUAL REPORT

**2024 - 2025**

The North Australia Observer Unit was a highly mobile horsed unit with considerable firepower. The 600 members were the largest mounted unit the Australian Army had ever assembled



Also known as 'Martin's  
Cowboys', or the  
Hockeroos they had the  
huge task of postal  
surveillance over the  
most remote and  
isolated areas of  
northern Australia  
during the war.

[katherine.nt.gov.au](http://katherine.nt.gov.au)  
08 8972 5500





# ACKNOWLEDGEMENT OF COUNTRY

**We recognise the First Nations culture as one of the longest surviving cultures in the world and we pay our respects to Elders both past, present and future.**

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

JAWOYN



DAGOMAN



WARDAMAN



# CONTENTS

ABOUT THIS ANNUAL REPORT .....	4
MESSAGE FROM THE MAYOR .....	6
MESSAGE FROM THE CEO .....	7
ORGANISATIONAL STRUCTURE .....	8
ABOUT KATHERINE .....	10
ELECTED MEMBERS.....	12
COUNCIL OPERATIONS .....	14
CORE SERVICES DIVISIONS .....	17
2024/2025 SPECIAL PROJECTS .....	18
THE YEAR THAT WAS.....	20
OUR SERVICE DELIVERY REPORT .....	22
• STRONG LEADERSHIP .....	23
• COMMUNITY AND FAMILIES .....	28
• SPORTS AND CIVIC EVENTS .....	32
• GROWTH AND SUSTAINABILITY.....	36
• ARTS, CULTURE AND HERITAGE.....	40
• BIG RIVERS INTER-GOVERNMENT COLLABORATION.....	43
• ENVIRONMENTAL SUSTAINABILITY .....	45
LEGISLATIVE COMPLIANCE REPORTING .....	48
GRANT FUNDING.....	52
GENERAL PURPOSE FINANCIAL STATEMENTS .....	55
INDEPENDENT AUDITOR'S REPORT .....	80
ABBREVIATIONS GLOSSARY .....	83

# ABOUT THIS ANNUAL REPORT

This annual report reflects on our performance over the last financial year, from July 1, 2024, to June 30, 2025. It responds to objectives outlined in our Municipal Plan 2024-25 and includes financial records of our revenue and expenditure and a review of our assets and liabilities.



**STRATEGIC PLAN**



**MUNICIPAL PLAN**



**ANNUAL REPORT**

In September 2022, we released our five-year strategic plan, Katherine 2027, to guide our municipal plans. This ensures prudent decision-making for our long-term success. This report has been produced in accordance with the *Northern Territory Local Government Act 2019*.





KATHERINE  
TOWN COUNCIL

# ANNUAL REPORT

2024 - 2025

The North Australia Observer Unit was a highly mobile horsed unit with considerable firepower. The 600 members were the largest mounted unit the Australian Army had ever assembled

katherine.nt.gov.au  
08 8972 5500





## MESSAGE FROM THE MAYOR

# ELISABETH CLARK

**As I present this Annual Report for 2024–2025, I do so with mixed emotions, knowing it will be my last as Mayor of Katherine. After 17 years of service as an elected member, I am deeply proud of what we have achieved together and optimistic about the future of our town.**

The past year has been marked by two of the most significant infrastructure projects in recent memory. The Katherine Aquatic Centre upgrade will transform the way families, young people, and visitors can enjoy our town, creating a safe, modern facility that enhances liveability and community wellbeing. At the same time, work has progressed on the Civic Centre redevelopment, a project that will deliver a modern, safe, and welcoming space to serve Katherine for decades to come.

We secured \$756,000 from the Australian Government's Active Transport Fund to construct the Zimin Drive Shared Pathway, improving safety for cyclists and pedestrians and creating new connections across town. We also

launched a new online cemetery search function, giving families easier access to burial records and preserving important aspects of Katherine's history for future generations.

Alongside these initiatives, Council has worked with community groups to deliver well-loved events and is preparing for Katherine's centenary celebrations in 2026, ensuring they showcase the town's resilience, history, and community spirit.

It has been a privilege to lead during this period of growth and renewal. I am grateful to my fellow Councillors, our dedicated staff, and the many community members who contribute their time and passion to making Katherine such a remarkable

place. As I hand over the baton, I am confident Council will continue to embrace innovation, nurture partnerships, and keep our community at the heart of every decision.

Thank you for the opportunity to serve.

*Lis Clark*

*Mayor*





CEO INGRID STONHILL

## MESSAGE FROM THE CEO

# INGRID STONHILL

**Over the past year, Katherine Town Council has continued to demonstrate resilience, professionalism, and a deep commitment to serving our community.**

For me as CEO, one of the proudest moments came with the results of our annual staff survey. More than 85 per cent of our people expressed confidence in their roles, felt supported by their managers, and recognised for their contributions. These results are not achieved overnight – they are the product of years spent strengthening governance, improving processes, and building a workplace culture where staff feel valued and empowered. Even through significant change and renewal, our team has stayed dedicated to delivering for the community.

This dedication is evident in the projects and initiatives we have completed this year. Some, like the upgrade of First Street to improve safety for pedestrians and truck movements, are highly visible. Others, such as updating our suite of policy documents – including the revised Signs Code – or implementing the new online cemetery search function, may not make headlines but provide lasting value by modernising systems, preserving our history, and making services more accessible for residents, families, and historians. Our team's efforts have also been recognised externally. Katherine Town Council was proud to receive dual awards at the 2023 Snap Send Solve "Solver of the Year" Awards, recognising both our community engagement and inclusive excellence. These awards reflect how seriously we take responsiveness and transparency in the way we serve Katherine.

We also took steps to enhance the character and liveability of our public spaces. The Hot Springs now proudly displays the creative works of our young people through the Youth Flag Design project, celebrating our local talent while making a well-loved site even more inviting. Through Your Say Katherine, we invited residents to share their views on projects such as the Town Square shade consultation, ensuring the next Council has community feedback to inform future decisions.

None of this would be possible without the dedication of our staff and the support of our community. I want to thank our team for their hard work and professionalism and acknowledge the partnerships with residents, businesses, and community groups that help us achieve more than we could alone. Together, we are building a safer, more connected, and more vibrant Katherine.

*Ingrid Stonhill*

Chief Executive Officer

A handwritten signature in black ink, appearing to read "Ingrid", with a stylized flourish at the end.



# ORGANISATIONAL STRUCTURE







- SHOWGROUNDS
- CENTENARY OF KATHERINE
- ADMINISTRATIVE REVIEW
- GREENING

## OFFICE OF THE CEO

- CORPORATE STRATEGY
- ELECTED MEMBERS
- COMMUNICATIONS
- COMMUNITY ENGAGEMENT

### INFRASTRUCTURE

- Projects
- Assets
- Engineering

### ENVIRONMENTAL SERVICE

- Rangers
- Airport
- Sustainability
- Waste
- Depot

### CORPORATE ADMINISTRATION

- Insurance
- Legal
- IT
- Rates
- Records
- Bylaws

## ABOUT KATHERINE



**Katherine Town Council delivers the services that keep our town running and our community connected. From waste collection and road maintenance to safe footpaths, cycleways and parks, our work touches the everyday lives of residents.**

We look after much-loved places like the Katherine Hot Springs, making sure they remain safe and accessible for locals and visitors. The Town Square and Lindsay Street Complex provide spaces for markets and community gatherings, while the Showgrounds host the Katherine Show, equestrian events and other major community activities. The Katherine Sports Grounds are another important hub, supporting a wide range of sporting clubs and competitions.

Council also manages the Katherine Memorial Cemetery, Visitor Information Centre, Library, animal management services and civic events. The Civil Airport is leased to Council, providing essential air support services for the region.

Alongside these core responsibilities, Council plays a strong advocacy role. We work closely with Territory and Federal Governments, as well as regional organisations, to secure


investment and deliver projects that support Katherine's growth and the prosperity of the Big Rivers Region.


Katherine is where the outback meets the tropics. It has a subtropical climate, with a dry season from approximately April to October and a wet season from approximately November to March.

As the NT's fourth-largest town and the service hub for the Big Rivers Region, Katherine is often called the "crossroads of the north," with major highways and transport routes converging here. Around 10,000 people call Katherine home, including many who work in defence at the nearby RAAF Base Tindal. Katherine is surrounded by stunning landscapes, including Nitmiluk National Park with its 13 spectacular gorges and the mighty Katherine River. Outdoor life is part of the town's identity, with fishing, camping and hiking among the most popular activities.

Residents often say what keeps them here is more than the lifestyle; it's the people. Katherine is a place where neighbours know each other, cultural events bring the community together, and families enjoy the balance of small-town life with big opportunities.



  
Male population  
**51.6%**

  
Female population  
**48.4%**

  
Median age  
**33**  
years

**25.5%**  
of the population identify  
as Aboriginal and/or  
Torres Strait Islander

Non-Indigenous: 61.2%  
Not stated: 13.2%



**65+** Council  
staff

**3600+**  
Rateable properties



**18.9%**  
of business is  
construction  
industry related



Income

Median weekly  
personal income  
**\$1,050**

Median weekly  
family income  
**\$2,500**

**Employment**  
among labour  
force participants

Full-time  
**70.3%**

Part-time  
**24.1%**

Unemployed  
**5.6%**



**Top 4  
Occupations**



**17.8%**  
Technicians and  
Trades Workers



**15.2%**  
Community and  
Personal Service  
Workers



**14.5%**  
Professionals



**12.3%**  
Clerical and  
Administrative  
Workers

**Top 4  
Industries of  
Employment**



**22.5%**  
Public  
Administration  
and Safety



**12.8%**  
Health Care  
and Social  
Assistance








**10.6%**  
Education and  
Training



**8.4%**  
Retail  
Trade



**Top 5  
Languages  
Spoken at  
Home**

-  English only **80.3%**
-  Kriol **2.1%**
-  Murrinh-Patha **1.5%**
-  Warlpiri **1.2%**
-  Other Indigenous Languages **1.0%**

# ELECTED MEMBERS

Katherine's 12th council were elected in September 2021 for a term of four years. They represent the citizens of Katherine and engage with the public frequently. They attend the Ordinary Meeting of Council (OCM) once a month and use their legally appointed powers to vote on matters.



MAYOR **ELISABETH CLARK**

☎ 0439 501 348  
✉ [records@ktc.nt.gov.au](mailto:records@ktc.nt.gov.au)

✓ **ATTENDED**

**Ordinary Meetings of Council:** 12

**Special Meetings of Council:** 6

**Public Engagements:** 222

**Council Advisory Committees:** 13

**External Committee Meetings:** 32

**Council Advisory Committees:** Council Advisory Committees: Administrative Review Committee, Audit and Risk Management Committee, Centenary of Katherine 2026 Committee, CEO Performance Review Panel, Community Grants Assessment Panel.

**External Committees:**

External Committees: Local Government Association of the Northern Territory Board, Northern Territory Grants Commission, Top End Destination Management Plan, Development Consent Authority – Katherine Division.



DEPUTY MAYOR  
**DENIS COBURN**

☎ 0411 858 752  
✉ [Denis.Coburn@ktc.nt.gov.au](mailto:Denis.Coburn@ktc.nt.gov.au)

✓ **ATTENDED**

**Ordinary Meetings of Council:** 12

**Special Meetings of Council:** 6

**Public Engagements:** 6

**Council Advisory Committee Meetings:** 0

**External Committee Meetings:** 1

**Council Advisory Committees:**

Council Advisory Committees: Audit and Risk Management Committee, Katherine Sportsground Advisory Committee, Centenary of Katherine 2026 Committee, CEO Performance Review Panel

**External Committees:**

Development Consent Authority – Katherine Division.



COUNCILLOR  
**MADDY BOWER**

☎ 0458 449 121  
✉ [Madeleine.Bower@ktc.nt.gov.au](mailto:Madeleine.Bower@ktc.nt.gov.au)

✓ **ATTENDED**

**Ordinary Meetings of Council:** 8

**Special Meetings of Council:** 5

**Public Engagements:** 6

**Council Advisory Committee Meetings:** 0

**External Committee Meetings:** 2

**Council Advisory Committees:**

Community Grants Assessment Panel.

**External Committees:**

Development Consent Authority – Katherine Division.



COUNCILLOR  
**AMANDA KINGDON**

☎ 0418 408 938  
✉ [Amanda.Kingdon@ktc.nt.gov.au](mailto:Amanda.Kingdon@ktc.nt.gov.au)

✓ **ATTENDED**

**Ordinary Meetings of Council:** 9

**Special Meetings of Council:** 4

**Public Engagements:** 13

**Council Advisory Committee Meetings:** 1

**External Committee Meetings:** 0

**Council Advisory Committees:**

Katherine Showgrounds and Multi-Purpose Centre Advisory Committee, Centenary of Katherine 2026 Committee, Administrative Review Committee, Community Benefit Grants Assessment Panel.

Councillor Kingdon was removed from all Council Advisory Committees and Panels in February 2024.





**COUNCILLOR  
PETER MCDUGALL**

☎ 0447 971 691  
✉ [Peter.Mcdougall@ktc.nt.gov.au](mailto:Peter.Mcdougall@ktc.nt.gov.au)

✓ **ATTENDED**  
Ordinary Meetings of Council: 11

Special Meetings of Council: 6

Public Engagements: 23

Council Advisory Committee  
Meetings: 8

External Committee Meetings: 0

**Council Advisory Committees:**  
Administrative Review Committee,  
Katherine Showgrounds Advisory  
Committee, Centenary of Katherine  
2026 Committee.



**COUNCILLOR  
KERRIE MOTT**

☎ 0427 639 506  
✉ [Kerrie.Mott@ktc.nt.gov.au](mailto:Kerrie.Mott@ktc.nt.gov.au)

✓ **ATTENDED**  
Ordinary Meetings of Council: 12

Special Meetings of Council: 2

Public Engagements: 19

Council Advisory Committee  
Meetings: 0

External Committee Meetings: 0

**Council Advisory Committees:**  
Audit and Risk Management  
Committee.



**COUNCILLOR  
JEREMY TREMBATH**

☎ 0439 899 832  
✉ [Jeremy.Trembath@ktc.nt.gov.au](mailto:Jeremy.Trembath@ktc.nt.gov.au)

✓ **ATTENDED**  
Ordinary Meetings of Council: 12

Special Meetings of Council: 5

Public Engagements: 0

Council Advisory Committee  
Meetings: 0

External Committee Meetings: 0

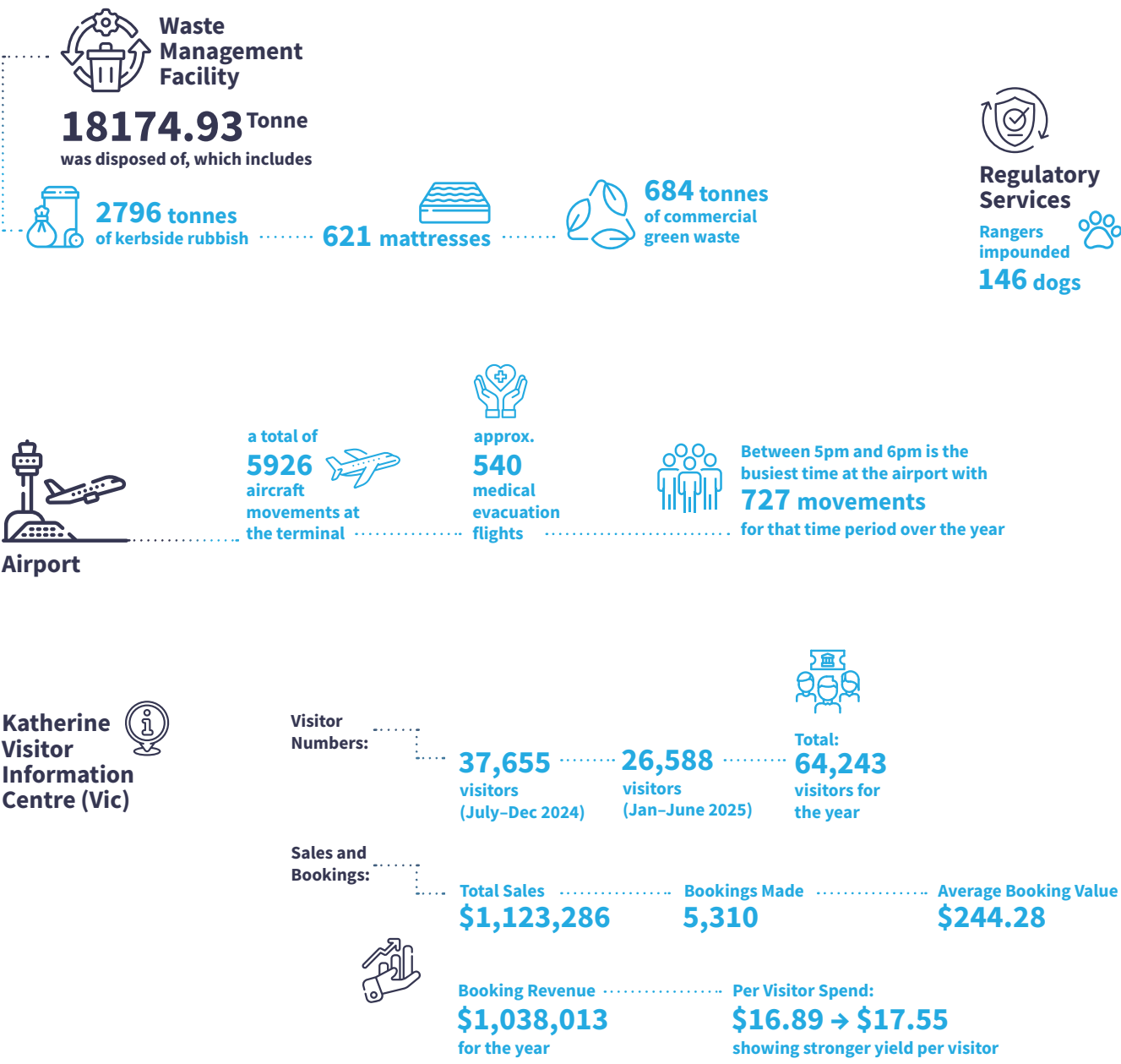
**Council Advisory Committees:**  
Administrative Review Committee,  
Katherine Sportsground Advisory  
Committee, Katherine Showgrounds  
Advisory Committee.

**External Committees:** Development  
Consent Authority – Katherine  
Division.

# COUNCIL OPERATIONS

Katherine Town Council delivers a wide range of services and projects that shape the liveability of our town. The Katherine 2027 Strategic Plan guides our work, developed through community consultation, and measured each year through our Municipal Plan. Together, these plans set the direction for how we allocate resources, deliver services, and prepare for Katherine’s future.

The Strategic Plan shapes council’s Annual Municipal Plan (including its financial plan). This Annual Report responds to the 2024-25 Municipal Plan focussing on the measures of success and objectives.





## Katherine public library



Held **197** program sessions which attracted: **1697** participants, made up of: ..... **982** adults ..... **715** children 



Most popular programs were:

- Barnyard Petting Zoo
- Children's Story Time
- Toddler Rhyme Time
- Wiggle and Rhyme
- STARS
- Dungeons and Dragons
- Seniors IT support
- Tiny Art Show Session
- Science Fair School Holiday Program



## Service Requests

Most service requests (nearly 94%) have been finalised, reflecting strong response and resolution rates. A small proportion of requests remain in progress (3.6%) or have yet to be tasked (1.4%), while 1.1% are postponed. Overall, the figures demonstrate that Council is managing and completing the majority of service requests on time.



**535**  
Regulatory Management



**466**  
Waste Management



**259**  
Environment Management



**207**  
Roads, Traffic and Transport



**125**  
Streetlight Maintenance



**6**  
Requests for Support



**243**  
Council Buildings and Facilities



**42**  
Cemetery



**1**  
Planning and Development



**1884**



**68**  
In Progress

3.6%



**20**  
Postponed

1.10%



**1769**  
Completed, Approved or Rejected

93.90%



**27**  
Not tasked

1.40%

**1884**





KATHERINE TOWN COUNCIL

**CORE SERVICES  
DIVISIONS**





## GOVERNANCE

**Governance is about how Council manages its responsibilities and makes decisions on behalf of the community. It includes the systems, processes, and values that ensure our work is transparent, accountable and responsive to community needs.**

Key areas of focus include:

- Supporting elected members in their decision-making and engagement roles
- Meeting legislative and policy requirements
- Maintaining strong communication and engagement with residents
- Ensuring Council operates with integrity and accountability



## CORPORATE SERVICES

**Corporate Services provide the backbone that supports all frontline service delivery.**

This include:

- Financial management, budgeting and revenue collection (rates, fees and charges)

- Payroll, human resources and workplace systems
- Information technology and records management
- Customer service and administrative support

These functions ensure Council is financially sustainable, efficient and equipped to respond to the community.



## COMMUNITY SERVICES

**Community Services connect people to opportunities, culture and support. Council works alongside community organisations and not-for-profits through grants, partnerships and operational agreements.**

Highlights include:

- Ongoing support for the Katherine Museum and Godinymayin Yijard Rivers Arts & Culture Centre (GYRACC), including operational funding and sponsorship of the Katherine Prize — the NT's longest-running visual art award
- Delivery of library services and literacy programs
- Enforcement of local By-Laws to protect community amenity
- Operation of the Visitor Information Centre in partnership with Tourism NT and Tourism Top End, providing visitor services and the ability to book local tourism product.



## INFRASTRUCTURE AND ENVIRONMENT

**Council plans, builds and maintains the facilities and infrastructure that underpin everyday life in Katherine.**

This work enhances safety, liveability, and economic opportunities for residents and businesses alike.

Our infrastructure portfolio encompasses roads, footpaths, drainage systems, parks, open spaces, and community facilities. We also manage environmental services, including waste management, sustainability programs, and ranger services.

Funding for this work comes from a mix of rates, grants, subsidies and charges. By investing in infrastructure and environmental management, Council is supporting both the current needs of the community and Katherine's long-term growth.





# 2024/2025 SPECIAL PROJECTS

This year, Katherine Town Council delivered important projects, engaged the community on key initiatives, and took steps to improve safety, liveability, and community pride across our town.







**Zimin Drive Shared Pathway Secured**



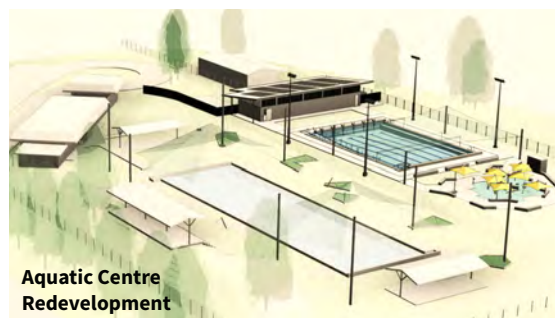
**Centenary Logo Competition**



**Civic Centre Redevelopment**



**First Street Safety Upgrade**



**Aquatic Centre Redevelopment**



**Aquatic Centre Redevelopment**

### **Zimin Drive Shared Pathway Secured**

Council successfully secured \$756,000 in funding from the Australian Government's Active Transport Fund to build a 5.7 km shared pathway along Zimin Drive. With Council's co-funding contribution of \$324,000, the \$1.08 million project will provide a safe, accessible link from the Low-Level Bridge to the Stuart Highway. The new pathway will enhance safety for cyclists and pedestrians, connect with existing trails, and support major community events such as the Katherine Ultra Challenge and Run Festival.

### **First Street Safety Upgrade**

Construction began on the long-awaited upgrade of First Street near the Oasis Shopping Centre. The project addresses a major traffic and pedestrian safety risk caused by trucks reversing into the shopping centre loading dock. The upgrade separates heavy vehicles from general traffic, improves pedestrian access, and creates a safer experience for locals and visitors in this busy area.

### **Centenary Logo Competition**

Local artist Kim Maskell was announced as the winner of the Centenary of Katherine logo competition. Her design will feature on promotional materials throughout 2026 as the town commemorates 100 years since the completion of the Katherine railway bridge. The competition attracted strong community interest, with 19 submissions and over 660 online visits. The other shortlisted entries will also be showcased as part of the celebrations.

### **Signs Code Review**

Council released an updated draft Signs Code for public consultation, modernising signage rules to reflect community expectations. The proposed changes include clearer categories, stricter luminance standards for illuminated signs, guidance for digital and election signage, and stronger enforcement processes. Community feedback will help ensure the final code balances safety, aesthetics, and business needs.

### **Town Square Shade Consultation**

Recognising the challenges of tree plantings in the CBD, Council opened consultation on new shade solutions for the Town Square. Residents were invited to submit ideas and inspiration to help create a more comfortable and welcoming central space that supports events and everyday community use.

### **Dog Registration Amnesty**

To encourage responsible pet ownership and improve the return of lost animals, Council held a three-week dog registration amnesty in February 2025. The first 100 registrations were free of charge, with details entered into Council's database to ensure quicker reunions between dogs and their owners.



# THE YEAR THAT WAS



## July 2024

Council held its annual Doggy Day at the Katherine Sportsgrounds to provide space for the K Town Market stallholders to join in. The event drew local families and their four-legged friends to compete for a range of canine accolades, including the titles of Cutest and Cheekiest Dog. The event encouraged early-bird dog registrations and promoted responsible pet ownership while bringing the community together for some light-hearted family fun.



## August 2024

Council's depot team collected an extraordinary 4.2 tonnes of litter across Katherine's parks, gardens, and streets,

demonstrating their commitment to keeping the town clean despite limited resources. Community "rubbish warriors" were also recognised for their efforts, reinforcing the shared responsibility of maintaining public spaces.



## October 2024

Katherine Town Council awarded Community Grants to 11 not-for-profit groups, supporting diverse initiatives from cultural festivals to essential equipment purchases. At the same time, artworks from the youth flag design competition were installed at the Hot Springs, celebrating the creativity and vision of young residents.



## November 2024

Three projects enhanced heritage, wellbeing, and liveability. The Council launched an online cemetery search tool to help families and historians trace their loved ones and explore local history. A drought resilience workshop series provided practical mental wellbeing strategies for women, while solar lighting installation progressed along the Riverlink Trail, improving safety and usability.



## December 2024 – January 2025

The festive season was celebrated through the Christmas Lights Competition, which showcased residents' creativity and community spirit. Council also opened consultation on the First Street safety upgrade to address heavy vehicle movements, while the return of the Territory Tourism Discount Scheme generated nearly \$85,000 in local bookings through the wet season.





## September 2024

Major works commenced on two fronts: new fencing at the Katherine Showgrounds and Adventure Park, improving safety and security for users, and the demolition phase of the \$10 million Katherine Aquatic Centre redevelopment. These projects demonstrated the Council's significant investment in facilities for recreation, events, and community wellbeing.



## February 2025

Ethan Woods-Alum was formally recognised as Katherine's Citizen of the Year for his dedication to youth, volunteering, and community service. A respected role model and event organiser, Ethan's leadership and generosity have made a lasting impact on local young people and the wider community.

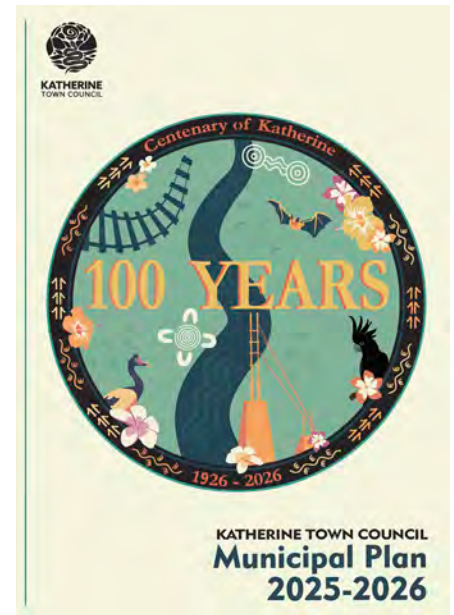
the competition. Council also secured \$756,000 in federal funding to co-deliver the Zimin Drive shared pathway, improving safety and connectivity for cyclists and pedestrians.



## April 2025

Council completed a comprehensive review of the Signs Code, modernising the rules for business, digital, and event signage. The updated framework provides clearer standards, fairer processes, and improved safety measures, and was released for community feedback through the Your Say Katherine platform.

and a native garden, the project reflects Council's commitment to creating engaging recreational spaces for families.



## June 2025

Council closed out the financial year by adopting the 2025-26 Municipal Plan and Budget, following extensive public consultation.

This process also included the "Nominate for Council" campaign delivered in partnership with LGANT and the NT Electoral Commission, encouraging residents to step forward as candidates in local government.



## March 2025

March brought both cultural celebration and infrastructure investment. Katherine artist Kim Maskell's design was chosen as the official Centenary logo following strong community participation in



## May 2025

Work began to transform Roney Park into Katherine's first nature play park, designed as a creative, hands-on space for children to explore and play. Featuring sandpits, climbing areas,



# OUR SERVICE DELIVERY REPORT







## STRATEGIC PRIORITY 1 STRONG LEADERSHIP



**Vision:** Katherine has endless potential for liveability and opportunity. In order to realise this, Katherine needs strong leadership and collaboration between its community and council.

## HIGHLIGHTS

### Encouraging Civic Participation Through Election Campaign

In the lead-up to the 2025 local government elections, Katherine Town Council partnered with the Local Government Association of the Northern Territory (LGANT) and the Northern Territory Electoral Commission (NTEC) to deliver a targeted social media campaign. The initiative aimed to encourage everyday Territorians to consider nominating as councillors, reinforcing the value of diverse representation in local decision-making.

The non-partisan campaign addressed common misconceptions about eligibility, making it clear that experience in government, formal qualifications, or long-term residency are not prerequisites for serving on council. Instead, it highlighted that anyone with a genuine commitment to their community can make a meaningful contribution as an elected member.

### 2025/26 Municipal Plan and Budget Adopted

In June 2025, Council adopted its 2025–26 Municipal Plan and Budget, developed in line with the Katherine Strategic Plan – Katherine 2027. The process was informed by a 21-day public consultation period, which provided residents, businesses, and community stakeholders with the opportunity to review the draft plan and share their feedback.

The Municipal Plan sets out clear priorities for the year ahead, translating the broader vision of Katherine 2027 into practical actions. These include major projects such as completing the Aquatic Centre redevelopment, refurbishing the Civic Centre, expanding shared pathways, and further solar street lighting trials in Katherine South. The Plan also outlines continued investment in public spaces and visitor experiences, ensuring community aspirations are reflected in future infrastructure delivery.

### Stronger Governance Through Policy Renewal

During 2024–25, Council continued to review policies as per the framework, updating 27 policies to ensure alignment with legislation and best practice standards. This work reflects

Council's commitment to maintaining strong governance and ensuring policies remain relevant to a modern and evolving community.

Through this extensive review, Council has modernised its approach and reinforced the foundations for accountable, consistent, and fair decision-making. The updates also position the Council to better respond to contemporary expectations and deliver governance that is both effective and community-focused.

### Listening to Katherine: More Ways to Have Your Say

Council expanded its commitment to engagement this year by undertaking 14 formal consultations on projects, policy reviews, and community initiatives. The Your Say Katherine platform played a central role, allowing residents to participate through surveys, quick polls, and discussion forums. Major consultations included the 2025–26 Municipal Plan and Budget, the review of the Signs Code, and design input for the First Street safety upgrade.

Council also engaged the community through interactive projects, such as the Centenary Logo Competition and consultation on the Zimin Drive shared pathway. Both initiatives generated strong responses, reflecting community pride and interest in shaping local infrastructure and celebrations. Alongside digital engagement, Council strengthened face-to-face dialogue through stakeholder interviews, meetings with businesses, and discussions at community events. Regular email updates ensured more residents could stay informed. Together, these efforts demonstrated Council's commitment to transparency and inclusivity, embedding community voices at the heart of decision-making.





### **Visitor Information Centre Recognised for Outstanding Service**

Katherine's Visitor Information Centre (VIC) continued to provide vital frontline services for tourists and the community, offering a booking service and personalised advice on tours, accommodation, and regional attractions. Staff play a crucial role in making visitors feel welcome and ensuring they have the best experience in Katherine.

The VIC's dedication to service was recognised this year through Tourism Top End's Territory Champion Program, with 15 visitor-nominated awards in a single month. Longtime local Jenny Hutson, a Customer Service Officer, was also named a Territory Champion, highlighting the team's commitment and passion. Visitors make these award nominations, reflecting the genuine impact of the Council's frontline staff in building Katherine's reputation as a friendly destination.

The VIC also supported regional tourism through the Territory Tourism Discount Scheme, which generated nearly \$85,000 in local bookings over the Christmas and school holiday period. Combined with its growing online presence and event promotion, the Centre plays a crucial role in supporting Katherine's visitor economy and enhancing its profile as a destination.

### **Strong Grant Results Support Growth and Services**

Council secured significant external funding during 2024–25, applying for and successfully receiving 13 new grants to support community services and infrastructure. These outcomes highlight both the strength of Council's proposals and the confidence of funding partners in Council's ability to deliver. Over the year, Council actively managed 34 grants worth a combined \$23 million. These grants supported a wide range of projects, from capital works like shared pathways and recreation

facilities to enhancements in governance, community events, and service delivery.

By successfully leveraging grant funding, Council has extended the value of every ratepayer dollar. This investment has enabled projects that would not have been possible otherwise, contributing to Katherine's liveability, sustainability, and future prosperity.



### **Independent Compliance Review Strengthens Governance**

An independent compliance review of Council operations was completed in February 2025, with the final report received in August. Undertaken by an external body, the review assessed whether Council is meeting legislative requirements and governance standards, assuring that operations are consistent with best practice.

By responding to this review, Council demonstrated its commitment to transparency and accountability. The process also reassures the community that decisions are made using robust governance frameworks, providing confidence that Katherine Town Council is working in the best interests of residents.

**GOAL: Strong Leadership** - Lead a strong local democracy with a community that is actively engaged in Katherine's strategic direction.

Strategic Priority	Deliverable	Outcome	Progress Status
<b>1.1.1 Strengthen our councillor profiles to increase community awareness of who they are</b>	1.1.1.1	Report on Elected Member activities each month	Completed
	1.1.1.2	Organise Council meetings and special meetings	Completed
	1.1.1.3	Organise Elected Member information sessions	Completed
<b>1.1.2 Ensure strong internal governance with updated policies and procedures in place</b>	1.1.2.1	Workplace policies and Council bylaws are reviewed regularly	Completed
	1.1.2.2	Ensure compliance with local government legislation	In Progress
	1.1.2.3	Ensure compliance with other legislation applicable to Council	Completed
	1.1.2.4	Encourage presentations to Council on issues affecting the community	Completed
<b>1.1.3 Improve transparency around issues affecting the community</b>	1.1.3.1	Maintain active membership on reference groups formed to deal with issues affecting the community	Completed
	1.1.3.2	Encourage and Educate the Community about the Services that is provided by Council	In Progress
	1.1.3.3	Pop up Rates Info Bay	Completed
	1.1.3.4	Develop Ratepayer's Information Handbook	Completed
<b>1.1.4 Learn what the community wants to know through community engagement strategies</b>	1.1.4.1	Support Elected Members to participate in community engagement forums	Completed

**GOAL: Partner in progress** - Provide strategic leadership on economic development issues to promote Katherine's reputation and improve business confidence

Strategic Priority	Deliverable	Outcome	Progress Status
<b>1.2.1 Foster strong relationships with the Northern Territory and federal governments to ensure coordination and support for economic development initiatives affecting Katherine at the local level and in the Big Rivers region</b>	1.2.1.1	Continue membership on the Big Rivers Regional Economic Growth Committee	Not Delivered Note: The NTG dissolved this committee in April 2025 as it was not active over 2024/25
<b>1.2.2 Act as a connector on issues affecting the community through active involvement in relevant reference groups</b>	1.2.2.1	Membership on external committees involved with community issues such Katherine Crime and Antisocial Behaviour Committee, Katherine Community Engagement and Support Reference Group, Big Rivers region Coordination Committee, Big Rivers Economic Growth Committee, Local Emergency Committee, GYRACC Board of Management, Katherine Chamber of Commerce, Nitmiluk National Park Board, Katherine Crime and Anti Social Behaviour Sub-Committee, Beetaloo Regional Reference Group, Katherine Youth Interagency Committee, Community Benefit Committee	Completed
	1.2.2.2	Improve Council advisory committees' governance compliance with their Terms of Reference (ToR)	Completed
<b>1.2.2 Act as a connector for businesses to foster collaboration and partnership opportunities</b>	1.2.3.1	Membership on Katherine Chamber of Commerce Committee	Completed
	1.2.3.2	Identify Partnership Opportunities	In Progress



**GOAL: Community Engagement** - Improve Council communications and engagement with the community.

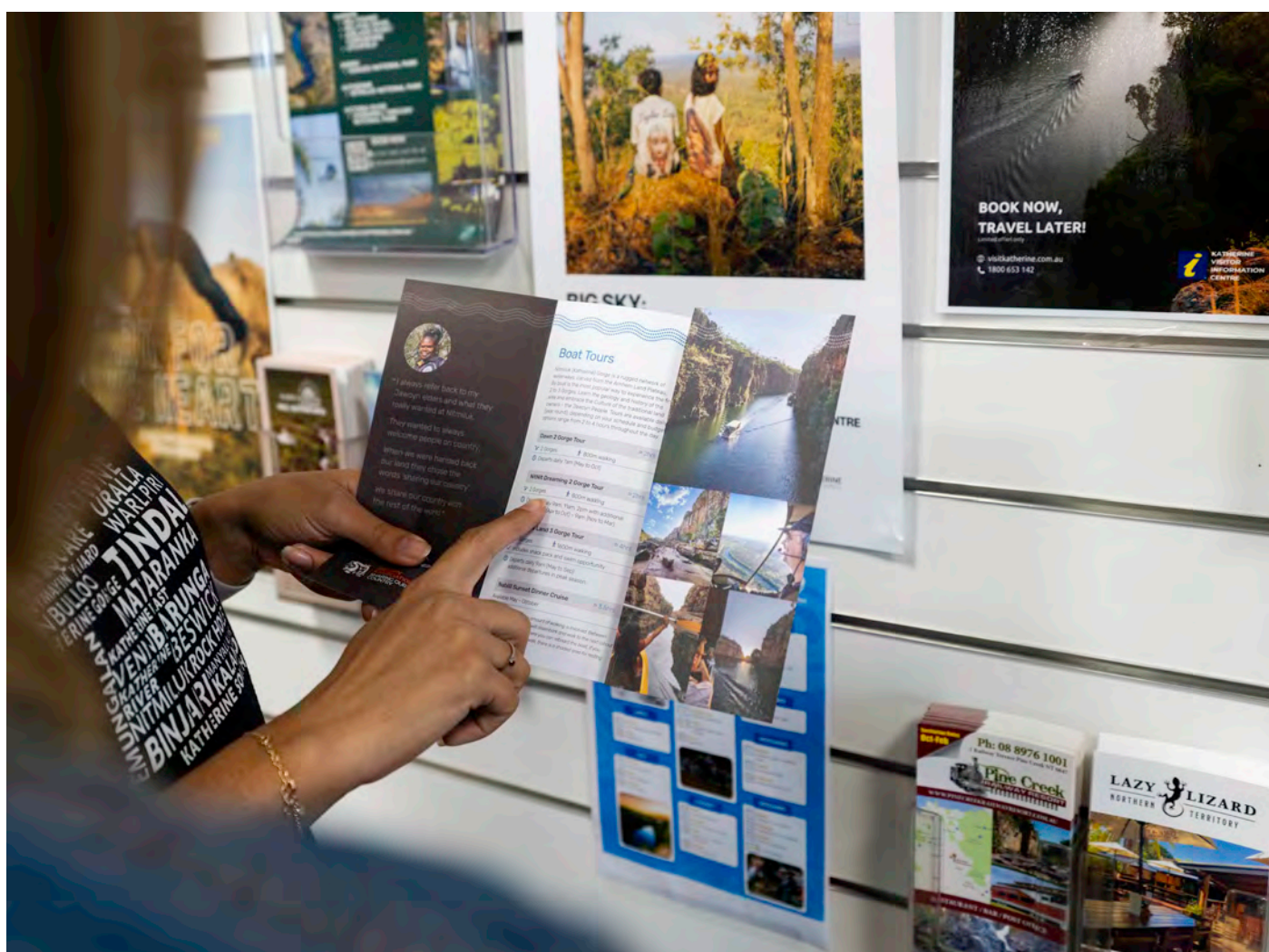
Strategic Priority	Deliverable	Outcome	Progress Status
<b>1.3.1 Develop a Communication Engagement Strategy and Action Plan to guide Council communications</b>	1.3.1.1	Finalise the Communication and Engagement Strategy	Completed
<b>1.3.2 Improve consistency of our communications and engagement in alignment with our strategy</b>	1.3.2.1	Implement Communications and Engagement Strategy	In Progress
<b>1.3.3 Identify a number of tools to ensure our engagement is broad, inclusive and accessible to our diverse community</b>	1.3.3.1	Expand the number and type of community engagement tools used, including Have Your Say Katherine	In Progress
	1.3.3.2	Snap Send Solve	In Progress
	1.3.3.3	Online Search - Cemetery	Completed

**GOAL: Community Engagement** - Improve Council communications and engagement with the community.

Strategic Priority	Deliverable	Outcome	Progress Status
<b>1.3.1 Develop a Communication Engagement Strategy and Action Plan to guide Council communications</b>	1.3.1.1	Finalise the Communication and Engagement Strategy	Completed
<b>1.3.2 Improve consistency of our communications and engagement in alignment with our strategy</b>	1.3.2.1	Implement Communications and Engagement Strategy	In Progress
<b>1.3.3 Identify a number of tools to ensure our engagement is broad, inclusive and accessible to our diverse community</b>	1.3.3.1	Expand the number and type of community engagement tools used, including Have Your Say Katherine	In Progress
	1.3.3.2	Snap Send Solve	In Progress
	1.3.3.3	Online Search - Cemetery	Completed

**GOAL: Enhance Customer Experiences** - Deliver positive customer experiences for visitors and residents

Strategic Priority	Deliverable	Outcome	Progress Status
<b>1.4.1 Continually improve services and our tourism offerings</b>	1.4.1.1	Continued collaborative partnership with Tourism Top End and the Top End Visitor Information Centre	In Progress
	1.4.1.2	Implementation of Visitor Information Centre Activation program	In Progress
	1.4.1.3	Continued participation in Activate Katherine partnership	In Progress
	1.4.1.4	Active participation and completion of agreed actions as part of the Big Rivers region Destination Management Plan implementation team	In Progress
<b>1.4.2 Develop an Activate Katherine strategy with the Northern Territory Government and local stakeholders</b>	1.4.2.1	Participate in the Activate Katherine partnership	Not Delivered – Note: The NTG cancelled the Activate Katherine
<b>1.4.3 Enhance customer experiences at our Visitor Information Centre</b>	1.4.3.1	Implement new Visit Katherine website and Complete implementation of Visitor Information Centre Improvement Plan	In Progress



GOAL: Financial - Have long-term financial sustainability in council to allow for continued growth and development			
Strategic Priority	Deliverable	Outcome	Progress Status
1.5.1 Collaborate with all three levels of government	1.5.1.1	CEO to participate in intergovernmental reference groups and engage NT and federal government as stakeholders in Council initiatives	Completed
	1.5.1.2	Continue Binjari Local Government service provision and negotiate further extension of funding	Not Started
	1.5.1.3	Continue mosquito monitoring program	Completed
1.5.2 Have a grants officer to seek and coordinate grant funding	1.5.2.1	Seek funding for projects outside of Council budget	Completed
1.5.3 Pursue grants for new and upgraded infrastructure and programs	1.5.3.1	Seek funding for projects outside of Council budget	Completed
1.5.4 Develop and implement a circular economy framework in collaboration with the Northern Territory Government and Big Rivers region	1.5.4.1	Continue to work with regional partners to find ways to improve Katherine's circular economy	Completed
1.5.5 Set a prosperous tone to encourage private sector investment	1.5.5.1	Update Katherine Life data	In Progress
	1.5.5.2	Promote Katherine Life as a resource for people considering investing and living in Katherine	In Progress





## HIGHLIGHTS

### Safer School Zones Across Katherine

Improving road safety around Katherine's schools has been a key priority for Council. Following a 2023 independent Road Safety Audit, Council secured grant funding to address identified risks around MacFarlane Primary School, Katherine High School, and Casuarina Street Primary School. The works were shaped by consultation with schools and stakeholders to ensure locally supported solutions.

In 2024–25, upgrades were delivered across multiple school zones. New line markings and pedestrian crossings were installed, footpaths were extended to create continuous pathways for students, and ramped gutters were added at crossings to enhance accessibility for people with disabilities. Zebra crossings have been introduced, and electronic speed limit signs were ordered for installation. These measures improve safety and accessibility, particularly for young people and families.

### Cemetery Search Tool Improves Access to History

Council launched a new online search function for the Katherine Memorial Cemetery, providing families and researchers with a user-friendly tool to locate graves. Powered by the Byond platform, the service enables searches by name, date, or plot location, improving access to historical and genealogical information.

The cemetery, often referred to as the "Pioneer's Cemetery," dates back to the 1920s and became an official burial ground in 1934. It is the final resting place for early settlers, Indigenous leaders, military personnel, and others who shaped the region. By digitising records, Council has preserved this heritage while making it more accessible for descendants and the broader community.

### Building Resilience in Tough Times

Through funding from the Australian Department of Agriculture, Fisheries and Forestry, the Foundation for Rural and Regional Renewal (FRRR), and the Australian Rural Leadership Foundation, Council hosted a series of resilience workshops led by facilitator Sue Kohn-Taylor.

The workshops equipped participants with practical strategies to manage stress, reframe challenges, and build personal resilience. A case study on recovering from the 2013 Queensland drought provided real-world examples of how resilience can be cultivated and applied during difficult circumstances.

Feedback from participants highlighted the value of these sessions, with locals noting they had gained useful tools to apply in their daily lives.

By investing in resilience and wellbeing, Council is helping the community prepare for and adapt to the challenges of drought, economic shifts, and personal hardship. These initiatives strengthen Katherine's social fabric and empower individuals to thrive in the face of adversity.

#### Supporting Local Groups Through Community Grants

Each year, Council supports not-for-profit organisations and community groups through its Community Grants Program. In 2024–25, 11 groups received funding to deliver initiatives ranging from cultural festivals and community events to educational programs and the purchase of essential equipment.

Recipients included the Katherine Senior Citizens Association, Katherine Football Club, Australian Red Cross, Step Out Community Access, Katherine Nepali Association, and the Katherine Show Society. Major grants also supported events such as the Katherine Beat, Christmas Lights at O'Keeffe House, and the Seniors Community Christmas Luncheon. These grants helped groups deliver projects that bring people together and enhance community life.

By providing targeted financial support, Council empowers local organisations to deliver projects that directly benefit Katherine residents. The Community Grants Program highlights the importance of partnership between Council and the community in fostering vibrancy, inclusivity, and connection.

#### Lighting the Way: Solar Projects Progress

Council continued to expand solar-powered lighting infrastructure across the town to improve safety, accessibility, and sustainability. Earlier installations in the CBD and along Riverlink Trail have been well-received, with strong community use demonstrating the value of these investments.

In 2024–25, work progressed on the final stage of the Riverlink Trail Section 4 lighting project. These projects reflect Council's focus on sustainability and liveability. By investing in renewable energy and improving infrastructure, Katherine is becoming a safer and more attractive town for residents and visitors alike.

#### GOAL: Safe Community - Foster a safer community.

Strategic Priority	Deliverable	Outcome	Progress Status
<b>2.1.1 Enhance road safety around schools</b>	2.1.1.1	Undertake road safety audit to assess the current traffic and safety concerns in school zones, and identify potential measures that can be put into place	Completed
<b>2.1.2 Provide safe and accessible public amenities throughout Katherine</b>	2.1.2.1	Assess the condition of public amenities throughout Katherine and implement remediation where required	Completed
<b>2.1.3 Improve street lighting for safety</b>	2.1.3.1	Assess present condition of street lighting and develop and implement a programme of work for improvement	Completed
<b>2.1.4 Develop a laneway management policy</b>	2.1.4.1	Developed in 2022, continue to implement laneway closures	In progress

#### GOAL: Prioritise Recreation - Collaborate and innovate with the private and public sectors for positive social, economic, and environmental outcomes.

Strategic Priority	Deliverable	Outcome	Progress Status
<b>2.2.1 Foster growth for a recreational precinct that connects sports, culture and recreation</b>	2.2.1.1	Secure funding for the Katherine Sports Precinct expansion to include AFL field, Conference and Evacuation centre, improved gym facilities and undercover sports courts	In Progress
<b>2.2.2 Support business and community leaders in promoting Katherine's competitive attributes</b>	2.2.2.1	Make resources and data available to business and community groups promoting Katherine as a venue	In progress
<b>2.2.3 Promote an active community with family events, festivals, live music and sports</b>	2.2.3.1	Provided a continually developing calendar of free and accessible community events that cater for our diverse community	Completed
<b>2.2.4 Support Buy Local initiatives where possible</b>	2.2.4.1	Promote buy local promotional activities	Not Started

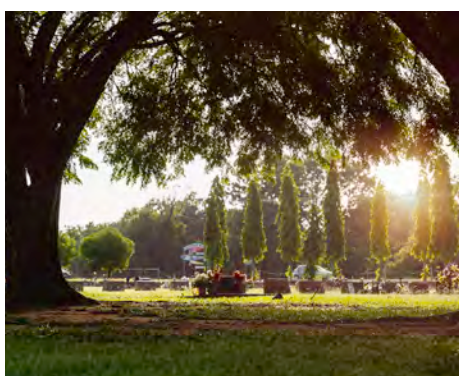


**GOAL: Celebrate Diversity** - Celebrate diversity in our community and recognise their needs and interests.

Strategic Priority	Deliverable	Outcome	Progress Status
<b>2.3.1 Support diversity by ensuring our communication and engagement is inclusive and accessible to all members of the community</b>	2.3.1.1	Use a range of communication and engagement tools and methods to reach all members of the Katherine community	Completed
<b>2.3.2 Improve disability access in town</b>	2.3.2.1	Ensure infrastructure and projects incorporate disability access	Completed
	2.3.2.2	Consult with disability advocates in project stakeholder engagement activities	In progress
<b>2.3.3 Welcome and connect the Defence community with the Katherine community</b>	2.3.3.1	Partner with Defence on key issues connecting the Katherine Community and RAAF Tindal	Completed

**GOAL: Support our Youth** - Support youth engagement.

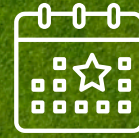
Strategic Priority	Deliverable	Outcome	Progress Status
<b>2.4.1 Empower youths through youth-focused events and school-holiday activities</b>	2.4.1.1	Provided a range of youth focused, free and accessible community events and/or programs	Completed
<b>2.4.2 Provide a platform for youths to have a voice</b>	2.4.2.1	Support external youth led and focused advocacy programs and/or events	Completed
<b>2.4.3 Collaborate with the Northern Territory Government on its Katherine Youth Action Plan</b>	2.4.3.1	Developed in 2022 - Continued commitment to KTC agreed actions	Completed
<b>2.4.4 Participate in the Katherine Youth Advisory Group</b>	2.4.4.1	Participate in the, Katherine Youth Interagency Network	Completed











## STRATEGIC PRIORITY 3 SPORTS AND CIVIC EVENTS



**Vision:** Prioritising sports infrastructure, community events, and branding Katherine as a vibrant community is important to improving liveability and strengthening Katherine's positive identity.

## HIGHLIGHTS

### Honouring Service Through Commemorative Events

Council supported four commemorative events across 2024–25, ensuring the community could gather to remember and reflect on important moments in our national and local history. These included the Bombing of Katherine, ANZAC Day, Veterans Day, and Remembrance Day services. Each event brought together residents, veterans, defence personnel, and community organisations to honour those who served and those who made the ultimate sacrifice.

The commemorative program is a valued tradition in Katherine, recognising the town's strong military heritage and its connection to broader national stories. Council worked with local groups and volunteers to ensure these events were respectful, accessible, and inclusive of all community members.

### Sporting Calendar at Full Capacity

Katherine's sporting and events facilities were in high demand during the 2024 Dry Season, with the calendar operating at full capacity. A wide variety of user groups booked Council venues, including the Katherine Netball Association, AFL NT, Big Rivers Region NT School of Sport – Cricket, Katherine Rugby League

### Club and the K-Town Markets

The breadth of bookings reflects both the versatility of Council's facilities and the community's strong culture of sport and

recreation. Hosting local competitions alongside regional and national events supports tourism and boosts Katherine's reputation as a vibrant regional hub.

**Growing Visitor Demand Through the Visitor Information Centre**  
Since July 2024, Katherine's Visitor Information Centre has welcomed more than 44,200 visitors (as of May 2025), reflecting a one per cent increase on the previous year. This consistent growth highlights the Centre's vital role in meeting the needs of travellers and supporting the region's tourism sector.

Visitors rely on the Centre for more than brochures and maps, staff provide tailored advice on accommodation, tours, and attractions that encourage people to extend their stay. This service not only benefits visitors but also injects valuable spending into local businesses.

### Shared Pathways Strategy Sets the Direction

Council launched its draft Shared Pathways Strategy 2025–2035, a long-term plan to improve and expand walking and cycling routes across Katherine. The strategy outlines clear goals to enhance safety, promote active transportation, boost tourism, improve community health, and support sustainability by reducing reliance on cars.

One of the flagship projects within the strategy is the Zimin

Drive Shared Pathway, a 5.7-kilometre sealed track linking the Low-Level Bridge with the Stuart Highway. Backed by \$756,000 in funding from the Australian Government's Active Transport Fund, the project will form part of a continuous loop integrated with the Riverlink Trail. This investment responds to community concerns about cyclists sharing roads with heavy vehicles and will provide a safer, more enjoyable option for active travel.

### Changing Places Facility Enhances Accessibility

Council successfully secured Commonwealth Government funding to deliver a Changing Places facility at the Katherine Aquatic Centre as part of its redevelopment. Changing Places facilities are designed for people with high support needs and their carers, providing features that go well beyond standard accessible toilets.

The new facility will feature a height-adjustable adult-sized change table, a ceiling hoist system, a centrally located peninsula toilet, a privacy screen, and additional circulation space. It will be accredited to meet national standards and provide users with dignity, safety, and accessibility. Importantly, it will be available not only to Aquatic Centre patrons but to anyone in Katherine, including tourists passing through.

This investment ensures Katherine is a more inclusive community where everyone can participate fully in public life.

Signs Code Review Modernises Local Standards

In 2024–25, Council completed a comprehensive review of its Signs Code, ensuring local standards reflect contemporary needs while protecting community amenity and safety. The Signs Code governs public signage, including business identification, promotional, and advertising signs, and is a key tool in shaping the character of Katherine's streetscapes.

Key updates introduced new categories for signage, stricter luminance limits for illuminated displays, more explicit rules for digital and rotating signs, and stronger standards for third-party advertising and sponsorship. The Code also included new indemnity requirements for signs placed on public land and streamlined enforcement processes to make compliance more consistent and transparent.

The draft was released for community consultation through the Your Say Katherine platform, enabling residents and businesses to review and provide comments. By modernising the Code and inviting public input, Council has created a more effective, forward-looking framework that balances commercial needs with community values.

GOAL: Brand Identity - Develop and implement a brand identity that is uniquely Katherine's.			
Strategic Priority	Deliverable	Outcome	Progress Status
3.2.1 Craft Katherine's personality and identity by playing to our strengths	3.2.1.1	Select imagery and key messaging for marketing communication material that promote Katherine's points of difference and strengths and align with the Big Rivers region Destination Marketing Plan	In progress
3.2.2 Capture Katherine's profile as a desirable travel destination for long and short stays	3.2.2.1	Complete the Visit Katherine Marketing strategy	Completed
3.2.3 Establish Katherine's presence through wayfinding signage	3.2.3.1	Renew signage and replace and construct where necessary within the CBD and at tourism attractions	In progress
3.2.4 Collaborate with Tourism NT on its tourism strategy for the NT	3.2.4.1	Active participation and completion of agreed actions as part of the Big Rivers region Destination Management Plan Implementation Team	Completed

GOAL: Accessibility and Mobility - Improve the accessibility of facilities and transport infrastructure and provide alternative transport solutions.			
Strategic Priority	Deliverable	Outcome	Progress Status
3.3.1 Investigate an accessible public bus on a continual loop to improve community mobility and access to key tourism points	3.3.1.1	Source funding for a feasibility study to determine residents' and visitors' bus needs and options	Not Started
3.3.2 Provide and maintain footpaths and bike paths for ease of movement around town, with a shared pathway strategy	3.3.2.1	Assess then develop a program of improvements and upgrades to deliver the shared pathway strategy	Completed
3.3.3 Partner with Northern Territory Government to conduct a trial for new urban transport options	3.3.3.1	Support the Northern Territory Government to deliver urban transport options	In Progress
3.3.4 Make public toilets more accessible	3.3.4.1	Construct new public toilets in CBD	Completed
3.3.5 Develop a parking strategy	3.3.5.1	Determine need, plan and develop more parking options for caravans, RVs and CBD street parking	In Progress



**GOAL: Activation and Revitalisation** - Maximise developmental potential of Council's land assets and create an attractive town through revitalisation.

Strategic Priority	Deliverable	Outcome	Progress Status
<b>3.4.1 Provide and maintain wayfinding signage</b>	3.4.1.1	Renew and/or update signage in main street, Hot Springs, Visitor Information Centre, overflow caravan parking, RV parking areas and airport.	In Progress
<b>3.4.2 Support creating a vibrant CBD with updates to streets such as Railway Terrace and First Street</b>	3.4.2.1	Review and implement the CBD revitalisation master plan	In Progress
<b>3.4.3 Enhance public spaces with placemaking and activation</b>	3.4.3.1	Continued participation in Activate Katherine partnership	In Progress
	3.4.3.2	Provide continually developing calendar of events in recognition of Council's Activating Public Spaces Guidelines	In Progress
<b>3.4.4 Review shade and cooling potential of all facilities</b>	3.4.4.1	The Greening Committee to assess and recommend a works program to increase shade and cooling options	Not Delivered
<b>3.4.5 Provide more drinking water access</b>	3.4.5.1	Cooled water bubblers in CBD	In Progress











### Aquatic Centre Redevelopment Underway

A significant milestone was reached in 2024–25 with demolition works commencing at the Katherine Aquatic Centre as part of its \$10 million redevelopment. The project, supported by the Australian Government, will deliver modern facilities that meet the needs of families, sporting clubs, schools, and recreational users.

The redevelopment includes upgrades to pools, improved accessibility, modern amenities, and new shading. These improvements will ensure the Aquatic Centre remains a safe, inclusive, and enjoyable facility for generations to come. Demolition and early works have prepared the site for construction, with progress updates shared regularly through the Your Say Katherine platform.

This investment demonstrates Council’s commitment to creating community infrastructure that promotes active lifestyles, social connection, and improved liveability. The upgraded Aquatic Centre will be one of Katherine’s most significant recreational assets, encouraging participation in sport and leisure activities.

### Lindsay Street Complex Upgrade Honours Wartime History

The Lindsay Street Complex received a significant upgrade with the opening of a new public toilet block designed to meet modern accessibility standards while celebrating Katherine’s military history. The new facilities replace outdated amenities that were difficult to maintain and non-compliant with current design standards.

The exterior features decorative laser-cut metal panels that depict key moments from Katherine’s wartime past, including the 1942 bombing of Katherine. These panels, created in collaboration with the Katherine Museum, transform a functional facility into a storytelling landmark that connects users with the town’s heritage.

The upgrade includes wheelchair-accessible toilets, ambulant cubicles, baby change facilities, and improved ventilation. By combining modern infrastructure with cultural interpretation, Council has delivered a project that is both practical and meaningful, enhancing the Lindsay Street Complex for residents, event organisers, and visitors.



### Nature Play for Roney Park

Work began in 2024–25 to transform Roney Park into Katherine’s first nature play park. The concept moves away from traditional play equipment to provide a more creative, hands-on space where children can climb, build, and explore. Features include a sandpit, climbing structures, and a native garden designed to encourage imaginative play.

The project revitalises the park following the removal of non-compliant equipment in 2023. By reimagining the space as a nature play park, Council is creating a unique attraction that encourages children to test their abilities, socialise, and enjoy outdoor play in a safe environment.

This is the first of several planned nature-based play spaces across Katherine. The investment reflects Council’s focus on liveability and family-friendly infrastructure, ensuring young residents have opportunities to develop skills and enjoy active recreation close to home.

The park signage also features a QR code to provide information about the native trees found in the park.

### Funding Secured for Zimin Drive Shared Pathway

Council successfully secured \$756,000 from the Australian Government’s Active Transport Fund to deliver the Zimin Drive Shared Pathway, with a further \$324,000 co-contributed by Council. The \$1.08 million project will create a 5.7-kilometre sealed path connecting the Low-Level Bridge to the Stuart Highway.

The pathway will form part of a continuous loop integrated with the Riverlink Trail and other shared routes, improving

connectivity for cyclists and pedestrians. It also addresses concerns raised by residents about the safety risks associated with cyclists sharing roads with road trains and vehicles towing caravans. The project includes new road crossings, clear signage, and a 2.4-metre-wide sealed path, designed for safe and accessible use.

The pathway will not only enhance safety but also encourage active transport and support community events such as the Katherine Ultra Challenge and Katherine Run Festival. By investing in shared pathways, Council is building a healthier, more connected, and more sustainable town.

### First Street Safety Upgrade Moves Forward

Council redeveloped a section of First Street to improve safety around the busy shopping centre loading dock. The project addresses longstanding concerns about the interaction between pedestrians, private vehicles, and heavy-duty transport vehicles in the area.

The design features a dedicated driveway for commercial vehicles, narrower access points to accommodate cars, and clearly marked pedestrian crossings both within the car park and across crossovers. These improvements will separate pedestrian and vehicle movements, reduce conflict points and make the area safer and easier to navigate.

Consultation with transport companies, businesses, and the community was conducted through the Your Say Katherine platform and direct stakeholder meetings, with feedback overwhelmingly supporting the proposed changes.

**GOAL: Better Infrastructure** - Identify infrastructure in need of upgrading, potential for new infrastructure, and develop long-term plans to anticipate opportunities for better infrastructure.

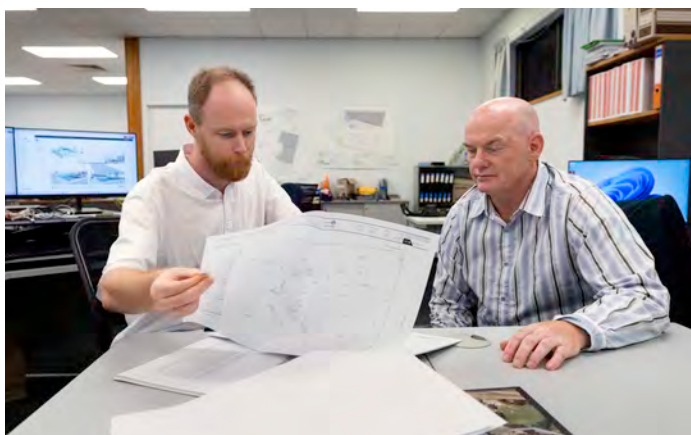
Strategic Priority	Deliverable	Outcome	Progress Status
<b>4.1.1 Develop a shared pathways strategy and potential projects</b>	4.1.1.1	Assess then develop a program of improvements and upgrades to deliver the shared pathway strategy	Completed
<b>4.1.2 Develop a project planning framework with hierarchy for shovel-ready projects</b>	4.1.2.1	Develop a framework to prioritise projects and a consistent suite of project management templates/documents	Completed
	4.1.2.2	Dog pound relocated to the Waste Management Facility and current vehicle impound yard relocated	Completed
	4.1.2.3	Identify infrastructure upgrades and improvements at the Airport such as parking, RPT aprons, street lighting, terminal renovations	Completed
	4.1.2.4	Install a plant and equipment shed at the Waste Management Facility	In Progress
<b>4.1.3 Review Council’s available land to consider potential utilisation opportunities</b>	4.1.3.1	Feasibility studies to determine the condition, limitations and opportunities for vacant council land	Not Delivered
<b>4.1.4 Investigate an all-weather multipurpose facility</b>	4.1.4.1	Funding for the multipurpose sport and recreation precinct expansion to include AFL field, conference and evacuation centre, improved gym facilities and undercover sports courts	Completed



GOAL: Lead with Best Practice - Lead by example and set a high benchmark.			
Strategic Priority	Deliverable	Outcome	Progress Status
<b>4.2.1 Regularly update our workplace policies and procedures, and Council By-Laws</b>	4.2.1.1	All policies and procedures are up-to-date	Completed
	4.2.1.2	Finalise review of the bylaws	In Progress
	4.2.1.3	Finance policies, procedures and manuals are up-to-date and followed	In Progress
	4.2.1.4	Deliver advice and educational materials regarding By-Laws	In Progress
<b>4.2.2 Keep up-to-date with workplace health and safety training and be safety conscious when carrying out tasks</b>	4.2.2.1	Ongoing safety training and safety culture improvements	In Progress
<b>4.2.3 Review Council's fees and charges system to ensure the sustainability of council's facilities and services</b>	4.2.3.1	Conduct fees and charges review	Completed
<b>4.2.4 Be prudent with our financial management for stronger returns for ratepayers and sustainable long-term finances with current risk management practices current at all times</b>	4.2.4.1	Comply with legislative requirements - Applications of AASB, NT Local Government Act 2019, Australian Taxation legislation and reporting requirements	Completed
	4.2.4.2	Prudent financial management for stronger returns for ratepayers - Preparation of Annual Budget and Revisions, CAPEX Budget and Improved debtors management	In Progress
	4.2.4.3	Sustainable long-term finances and current risk management practices - Review financial information and reporting system, Grant Management and acquittals up-to-date	In Progress







**GOAL: Attract Skilled Workers** - Attract and retain skilled workers.

Strategic Priority	Deliverable	Outcome	Progress Status
<b>4.3.1 Offer Council staff training and development opportunities</b>	4.3.1.1	Training and development highlighted in annual review discussions, increased frequency of reviews with greater focus on career development	In Progress
<b>4.3.2 Celebrate our successes</b>	4.3.2.1	Internal and external good news stories are regularly shared and Council recognises achievements by submitting for awards	In Progress
<b>4.3.3 Provide the right conditions and right opportunities</b>	4.3.3.1	Implementation and refresh of Wellness Strategy to ensure compelling staff offering. Continuing leadership training to increase accountability and structure provides greater role clarity and development opportunities for the majority of staff	In Progress
<b>4.3.4 Enhance Katherine's liveability so that people want to live here</b>	4.3.4.1	Continue the Katherine Life online platform	Completed
<b>4.3.5 Support tertiary organisations in their workforce development offerings</b>	4.3.5.1	Promote Council as a work experience destination, replace student admin with a traineeship	In Progress





## STRATEGIC PRIORITY 5 ARTS, CULTURE AND HERITAGE



**Vision:** We are proud to call Katherine home. We will promote and communicate our pride in Katherine with residents and visitors to attract people to our community and share Katherine's vibrancy.

## HIGHLIGHTS

### Supporting Arts, Culture and Heritage Through Funding

Council provided operational funding to key cultural organisations and events, including the Godinymayin Yijard Rivers Arts and Culture Centre (GYRACC), the Historical Society of Katherine, the Katherine Prize, and the Katherine Multicultural Festival. These investments enable organisations to deliver services, exhibitions, and events that celebrate creativity and heritage.

Funding supports the delivery of diverse programs that bring people together — from visual arts and cultural storytelling to community festivals. Such initiatives enrich Katherine's cultural landscape and provide opportunities for both residents and visitors to engage with local history and the arts.

### Celebrating NAIDOC Week

In 2024–25, Council supported three key events during NAIDOC Week: the Kalano Family Fun Day, a NAIDOC Storytime program hosted at the Library, and the Wurli Community Day. These events provided opportunities for the community to come together and celebrate the history, culture, and achievements of Aboriginal and Torres Strait Islander peoples.

Council's involvement in NAIDOC Week recognises the importance of reconciliation and respect. By supporting events led by local organisations, Council helped amplify Indigenous voices and create inclusive spaces for cultural sharing and learning.

Citizenship Ceremonies and Multicultural Festival

Council hosted four citizenship ceremonies during 2024–25, welcoming new Australians into the Katherine community. Each ceremony was a proud moment that celebrated the values of inclusivity and belonging, reinforcing Katherine as a place where people from diverse backgrounds can call home.

Additionally, the Council supported the Katherine Multicultural Festival, a vibrant celebration of the diverse cultures represented within the community. The event showcased food, music, and performances that reflected Katherine’s diversity, creating opportunities for residents and visitors to connect through shared experiences.

By supporting multicultural events and ceremonies, Council continues to strengthen Katherine’s reputation as a welcoming, inclusive community. These initiatives highlight the richness of Katherine’s cultural fabric and the importance of diversity in shaping its future.



Relocation of Visitor Information Centre to GYRACC

In May 2025, Council formally adopted the decision to relocate the Katherine Visitor Information Centre to the Godinymayin Yijard Rivers Arts and Culture Centre (GYRACC). The move will bring together visitor services, arts, and culture in a single location, creating a stronger hub for both residents and tourists.

The relocation builds on the success of GYRACC as a cultural venue and will enhance Katherine’s ability to promote tourism, events, and heritage. By co-locating services, visitors will benefit from a more integrated experience that highlights the best of the region’s cultural and tourism offerings.

This decision demonstrates Council’s forward-thinking approach to tourism and cultural development. The relocation will create efficiencies, strengthen partnerships, and ensure Katherine’s identity as both a cultural centre and a welcoming destination is reinforced.

GOAL: Vibrant Art - Encourage the arts sector.			
Strategic Priority	Deliverable	Outcome	Progress Status
5.1.1 Support the street art series and art organisations	5.1.1.1	Continue to support community partners in the delivery of art installations and art related events.	Completed
5.1.2 Support development of an arts trail	5.1.2.1	Partner with stakeholders to support the development of an arts trail	In Progress
5.1.3 Encourage knowledge of our art history, such as the Katherine Prize being the longest-running arts prize in the NT	5.1.3.1	Continue working with identified stakeholders, by agreement, to deliver art, cultural and historical based services and events	Completed





GOAL: Support Culture - Acknowledge and promote multiculturalism			
Strategic Priority	Deliverable	Outcome	Progress Status
5.2.1 Include multicultural activities in our event planning	5.2.1.1	Provided a continually developing calendar of free and accessible community events, covering across all areas of our local community	Completed
5.2.2 Support culturally-appropriate facilities	5.2.2.1	Take account of cultural considerations when designing and renovating Council facilities	In progress
5.2.3 Support cultural training and Indigenous employment	5.2.3.1	Work with Indigenous employment organisations and agencies to create training and employment opportunities within Council	In progress
5.2.4 Support NAIDOC Week events	5.2.4.1	Support of the NAIDOC Committee and associated events through committee participation as requested, the provision of facility usage for events and event participation.	Completed
5.2.5 Celebrate culturally important days	5.2.5.1	Support and partner with identified stakeholders to hold events	Completed
5.2.6 Develop a Reconciliation Action Plan (RAP)	5.2.6.1	Develop Reconciliation Action Plan (RAP)	Completed





## HIGHLIGHTS



### Council Leads Funding Win for Multi-Purpose Precinct

Katherine Town Council successfully led an application for the Regional Precincts and Partnerships Program (RPPP) to the Australian Government in 2024/25 which led to securing \$1.6 million to design a multi-purpose sports, recreation, and community precinct at the Katherine Sportsgrounds.

This project represents a significant step toward delivering a modern, all-weather hub that will serve Katherine and the wider Big Rivers region.

The planned precinct will replace the ageing Henry Scott Recreation Centre with a new facility featuring competition-standard courts for netball, basketball, and hockey, as well as change rooms, public amenities, office space for allied health services, and a venue suitable for conferences and major community events. Importantly, the facility will also be designed to act as an evacuation centre during severe weather, adding vital resilience to Katherine's infrastructure.

Council worked closely with the Northern Territory Government, Indigenous organisations, community groups, and NGOs to secure this funding. This strong collaboration highlights the value of regional partnerships in advocating for local priorities and demonstrates Council's leadership in shaping projects that will deliver long-term health, social, and economic benefits for the Big Rivers region.

### Councillors Represent Katherine on Key Committees

Katherine's elected members continued to play an active role on key committees and boards that influence planning, funding, and regional decision-making. Participation in these forums ensures Katherine's voice is represented in broader discussions that affect the Northern Territory and the Big Rivers region.

Deputy Mayor Denis Coburn and Councillor Maddy Bower represented Council on the Development Consent Authority - Katherine Division, supported by Councillor Jeremy Trembath as an alternate member. Mayor Elisabeth Clark contributed at the peak body level through her roles with the Local Government Association of the NT (LGANT), the NT Grants Commission, and the Top End Tourism Destination Management Plan reference group.

Through their participation, councillors provided advocacy and insight on issues ranging from land use planning to tourism, governance, and funding allocations. These roles strengthen Council's ability to influence outcomes beyond Katherine's boundaries and demonstrate its commitment to working collaboratively for the benefit of the wider region.



<b>GOAL: Katherine is a Services Hub</b> - Highlight and leverage Katherine as a services hub.			
<b>Strategic Priority</b>	<b>Deliverable</b>	<b>Outcome</b>	<b>Progress Status</b>
<b>6.1.1 Collaborate with the Big Rivers regional councils</b>	6.1.1.1	Continue working collaborative with Roper Gulf Regional Council and Victoria Daly Regional Council	Completed
6.1.2 Highlight Katherine's role as a central hub in the Territory, providing services to the broader neighbouring regions	6.1.2.1	Promote Katherine's capacity to host regional events and conferences	Not Started
	6.1.2.2	Incorporate key messaging about Katherine's identity as service hub to the Big Rivers region in presentations and communications.	In progress
6.1.3 Investigate a regional waste management facility hub	6.1.3.1	Undertake research into developing the Katherine Waste Management Facility as a waste management regional hub for the Big Rivers region, working in partnership with NTG, Regional Councils, waste-related commercial operators, and waste management professionals.	Not Started
5.2.5 Celebrate culturally important days	5.2.5.1	Support and partner with identified stakeholders to hold events	Completed
5.2.6 Develop a Reconciliation Action Plan (RAP)	5.2.6.1	Develop Reconciliation Action Plan (RAP)	Completed

<b>GOAL: Collaborate with Regional Councils</b> - Work collaboratively with other councils and government to ensure we are achieving the best outcomes for the Big Rivers region.			
<b>Strategic Priority</b>	<b>Deliverable</b>	<b>Outcome</b>	<b>Progress Status</b>
6.2.1 Work in partnership with the Big Rivers regional councils on primary issues affecting the region	6.2.1.1	Continue membership on Big Rivers Region of Councils (BRROC)	In Progress
6.2.3 Work with NTG on its Big Rivers Regional Economic Growth Plan	6.2.3.1	Continue membership on Big Rivers Economic Growth Committee	Not Delivered
	6.2.3.2	Collaboratively progress projects identified in the Big Rivers Regional Economic Growth Plan	Not Delivered
	6.2.3.3	Collaboratively progress projects identified in the Big Rivers Regional Liveability Coordination Plan	Not Delivered

<b>GOAL: : Inter-Government Collaboration and Advocacy</b> - Collaborate with Territory and federal governments.			
<b>Strategic Priority</b>	<b>Deliverable</b>	<b>Outcome</b>	<b>Progress Status</b>
6.3.1 Advocate for the interests of our community	6.3.1.1	Advocacy for issues affecting Katherine	In Progress
6.3.4 Membership on regional committees	6.3.4.1	Continue CEO membership on Big Rivers Region Coordination Committee, Big Rivers Economic Growth Committee, Local Emergency Committee, GYRACC Board of Management, Katherine Chamber of Commerce, Nitmiluk National Park Board, Katherine Anti Social Behaviour Reference Group, Beetaloo Regional Reference Group, Katherine Youth Interagency Committee, Community Benefit Committee	Completed
6.3.5 Develop an elected member-led advocacy agenda on key areas of concern including housing, homelessness, liveability, native title	6.3.5.1	Elected Members membership on external committees	Completed
	6.2.3.3	Collaboratively progress projects identified in the Big Rivers regional Liveability Coordination Plan	Not Delivered



## STRATEGIC PRIORITY 7 ENVIRONMENTAL SUSTAINABILITY



**Vision:** Katherine must adopt practices that protect the environment while supporting a sustainable future for the Big Rivers region.

## HIGHLIGHTS

### Expanding Recycling Initiatives

Council advanced local recycling initiatives in 2024–25, including securing funding to expand container deposit opportunities for spirit and wine bottles. This builds on existing recycling programs and responds to strong community support for reducing waste and improving sustainability. In June alone, more than 4,000 containers were processed through the program, reflecting strong uptake from residents.

While these initiatives show promise, Council has noted challenges in litter reduction, particularly around illegal camping and rough sleeping, which continue to contribute to waste in public spaces. Addressing these issues will require ongoing collaboration between agencies, service providers, and the community.

### Advocating for Better Waste Management Across the NT

Recognising the challenges of waste management in the Northern Territory, Katherine Town Council submitted two motions to the Local Government Association of the Northern Territory (LGANT) in 2024–25. The motions call for more decisive government action to support councils in advancing waste reduction and recycling.

The first motion requests the NT Government to develop a comprehensive waste management strategy tailored to the Territory's unique circumstances, including vast distances, small populations, and limited markets for processed waste. It also advocates for investment in specialised equipment, training, and regional collaboration to improve outcomes.

The second motion seeks clarity on the \$7.2 million allocated to Katherine and the Big Rivers region through the Recycling Modernisation Fund in 2022. Despite an initial feasibility study, no progress or reporting has been provided. Council continues to press for transparency and action so that promised investments can be realised.

### Engaging the Community on Town Square Plans

Council sought feedback on the future of Katherine's Town Square through stakeholder engagement and public consultation. This process invited residents, businesses, and community groups to share their views on how to cool this important public space. Suggestions included improved shade, seating, and landscaping to overcome challenges presented by our sub-tropical environment.





**GOAL: Waste Management** - Implement waste management actions that benefit our community and environment.

Strategic Priority	Deliverable	Outcome	Progress Status
7.1.2 Develop a waste management advisory committee	7.1.2.1	Engage with key relevant stakeholders within the Katherine community to develop an advisory committee.	Not Started
7.1.3 Engage residents with a community education program to encourage sustainable practices that minimise their footprint	7.1.3.1	Kerbside waste contractor weighs wheelie bins and monitors content and contamination	Completed
7.1.4 Provide opportunities for the community to repurpose, recycle and reuse all types of resources, reducing our landfill waste	7.1.4.1	Improve waste stream separation through recycling and messaging. Encourage residents to repurpose, recycle and reuse waste types	In Progress
7.1.5 Install a Tip Shop at our waste facility, encouraging the reuse of goods	7.1.5.1	Investigate increased Tip Shop trading hours and the use of volunteers. Fully enclose the Tip Shop building .	In Progress
7.1.6 Raise awareness to keep our town litter-free	7.1.6.1	Rapid Response Buggy used during the dry season and provide more bin enclosures to public location bins to help prevent the spread of rubbish.	In Progress
7.1.7 Implement the Katherine Town Council Waste Management Strategy 2021-2026	7.1.7.1	Continue to implement the Waste Management Strategy	In Progress

**GOAL: Katherine's Natural Beauty** - Showcase the raw beauty of Katherine's natural attractions and protect our natural assets from pollution and overuse.

Strategic Priority	Deliverable	Outcome	Progress Status
7.2.5 Provide cool and shaded spaces for the community	7.2.5.1	Implement the Greening Committee's works program to increase shade and cooling options	In Progress

**GOAL: Protect our Water** - Sustainably manage our water resources.

Strategic Priority	Deliverable	Outcome	Progress Status
7.3.1 Educate the community on water allocation, sustainable water use and avoiding leaks	7.3.1.1	Develop and implement a public water-wise communication plan	Not Started
7.3.2 Monitor Council's monthly water-use	7.3.2.1	Review all water usage reports and look for efficiencies	In Progress
7.3.3 Upgrade irrigation of our parks to minimise wastage of town and bore water	7.3.3.1	Develop an irrigation replacement program	In Progress

**GOAL: Reduce our Footprint** - Optimise Council's products, services, and operations to increase efficiencies and reduce our emissions.

Strategic Priority	Deliverable	Outcome	Progress Status
7.4.1 Investigate platforms to transfer printable forms to online interactive forms	7.4.1.1	Create and Implement Digitised Forms	In Progress
	7.4.1.2	Electronic Council Correspondence	In Progress
7.4.2 Reduce emissions of our vehicle fleet	7.4.2.1	Purchase hybrid vehicles where possible	In Progress









## LEGISLATIVE COMPLIANCE REPORTING

### Shared Services

The Katherine Town Council remains committed to delivering high-quality, efficient services to residents and the community. While no formal shared-services arrangements were active during the 2024–25 period, the Council continues to explore opportunities to improve service delivery through partnerships or outsourcing, where it benefits the community.

### Advisory Committees & Delegations

Council encourages ongoing community input into its operations through a range of Advisory Committees. These committees provide advice and feedback on specific facilities or topics, without holding executive decision-making power. Active committees in 2024–25 included the Administrative Review Committee, Audit & Risk Management Committee, Community Benefit Assessment Panel, Sportsgrounds Advisory Committee, Showgrounds Advisory Committee, and the Centenary of Katherine 2026 Advisory Committee.

- The Administrative Review Committee convenes only when there is a request to review a Council decision and also monitors compliance with financial management standards and relevant legislation - one meeting.

- The Audit and Risk Management Committee play a central role in independently reviewing Council's internal control processes and provides Elected Members with a level of assurance on the effectiveness of the Council's financial and corporate governance practices as well as compliance with legislative and regulatory requirements. Three meetings held. The Outcomes and Achievements identified by the committee chair included:
  - Reports from the CEO and senior management on significant strategic, operational and project challenges and opportunities.
  - The advancement of a formal Risk Management Framework and development of function and process, together with maturing Risk Registers, and a deeper understanding of Council's risk appetite. In doing so, leading to greater effort being brought forward for risk mitigations in the following areas:
  - Funding, financial sustainability, service delivery, asset management, large-scale project management and procurement risks
    - WH&S risk management awareness, commitment through tone-at-the-top, reporting and visibility
    - Succession planning, key person reliance and impediments to workforce attraction and retention risks and
    - External, political, environmental, policy and cybersecurity risks.
- Oversight of the performance, objectivity and effectiveness of Council's external auditors, including engagement with, briefings from, and review of the interim and final Audit Management letters.
- Council receiving the highest possible Audit outcome, being an Unmodified Audit Opinion in each year, and in FY2024, the most streamlined audit process and earliest audit clearance of any year to date. This ensured Council met its compliance obligations for submission of its FY2024 Annual Report.
- Strategic Project Updates, opportunities and challenges, including sourcing funds for large scale community infrastructure and understanding the prioritisation of essential building works.
- The Community Benefit Grants Committee reviewed applications and made recommendations to Council for funding allocations.
- The Sportsgrounds and Showgrounds committees supported the strategic planning of those venues; they met 2 of 6 and 2 of 6 scheduled meetings, respectively, in 2024–25.
- The Centenary Advisory Committee was established during the year in preparation for Katherine's 100-year celebration; its first formal meeting was scheduled for mid-2024–25.
- Council established a Complaints Decision Notice Sub Committee of Council was established to review all Summary Decision Code of Conduct Panel determinations, Consider and recommend how Council should respond, and Report to Council on considerations. One meeting held.

### **Community Consultations & Engagement**

Council strengthened its approach to engagement in 2024–25 by placing consultations at the centre of decision-making. The Your Say Katherine platform served as the primary hub for feedback, complemented by face-to-face sessions, stakeholder interviews, and traditional channels, including print, social media, and email updates.

Key consultations during the year included:

- Draft 2025–26 Municipal Plan and Budget (21-day consultation period).
- Review of the Katherine Signs Code.
- Design options for the First Street safety upgrade.
- Centenary of Katherine Logo Competition.
- Zimin Drive shared pathway design.
- Shade structure options for the Town Square.

### **Policy and Procedure Compliance**

Council continued its strong focus on governance by reviewing and updating its policy framework. In 2024–25, a total of 140 policies were assessed, with 27 updated. This body of work reflects Council's commitment to maintaining policies that are both compliant with legislation and responsive to community expectations.

Finance policies, procedures, and manuals also received targeted attention. Updates progressed throughout the year, with specific policies such as Entertainment, Revenue, Debt Recovery, and the Caretaker Policy reviewed and modernised. This ongoing work is vital in ensuring transparency, accountability, and alignment with best practice governance across Council operations.



# ANNUAL REPORT COMPARISON OF ACTUAL PERFORMANCE AGAINST BUDGET

## STATEMENT 1. COMPARISON OF ACTUAL PERFORMANCE AGAINST BUDGET

**Table 1.1 Income and Expenditure Statement**

FOR THE YEAR ENDING 30 JUNE 2025	2024-25 Original Budget \$	2024-25 Final Budget \$	Actual Performance \$	Variation Between Final Budget and Actuals \$
<b>OPERATING INCOME</b>				
Rates	9,451,844	9,532,823	9,540,385	7,562
Waste Charges	1,554,125	1,554,125	1,530,469	(23,656)
Fees and Charges	2,221,917	2,341,024	2,605,398	264,374
Operating Grants and Subsidies	1,934,232	2,167,270	2,766,722	599,452
Interest / Investment Income	671,500	900,000	1,278,531	378,531
Commercial and Other Income	291,139	611,133	524,635	(86,498)
<b>TOTAL OPERATING INCOME</b>	<b>16,124,757</b>	<b>17,106,375</b>	<b>18,246,140</b>	<b>1,139,765</b>
<b>OPERATING EXPENDITURE</b>				
Employee Expenses	5,701,033	5,685,813	5,030,029	(655,784)
Materials and Contracts	8,369,081	8,166,230	6,799,916	(1,366,314)
Elected Member Allowances	241,500	241,500	241,500	-
Elected Member Expenses	43,960	43,961	38,072	(5,889)
Council Committee & LA Allowances *	14,000	8,000	10,272	2,272
Council Committee & LA Expenses **	10,000	8,000	1,416	(6,584)
Depreciation, Amortisation and Impairment	4,826,133	4,780,946	6,052,880	1,271,934
Interest Expenses	49,589	-	-	-
Other Expenses		2,576	255,502	252,926
Remeasurement & Finance costs of Landfill Provision	406,116	451,330	611,520	160,190
<b>TOTAL OPERATING EXPENDITURE</b>	<b>19,661,412</b>	<b>19,388,355</b>	<b>19,041,107</b>	<b>(347,248)</b>
<b>OPERATING SURPLUS / DEFICIT</b>	<b>(3,536,655)</b>	<b>(2,281,980)</b>	<b>(794,967)</b>	<b>1,487,013</b>

\* Council Committee and LA Allowances are to equal the relevant total expenditure line in Table 3.1

\*\* Council Committee and LA Expenses are to equal the relevant total expenditure line in Table 3.1

**Table 1.2 Annual Operating Position**

FOR THE YEAR ENDING 30 JUNE 2025	2024-25 Original Budget \$	2024-25 Final Budget \$	Actual Result \$	Variation Between Final Budget and Actuals \$
<b>OPERATING SURPLUS / DEFICIT</b>	<b>(3,536,655)</b>	<b>(2,281,980)</b>	<b>(794,967)</b>	<b>-</b>
<i>Remove NON-CASH ITEMS</i>				
<i>Less Non-Cash Income</i>				
<i>Add Back Non-Cash Expenses</i>	5,232,249	5,234,852	6,919,901	1,685,049
<b>TOTAL NON-CASH ITEMS</b>	<b>5,232,249</b>	<b>5,234,852</b>	<b>6,919,901</b>	<b>1,685,049</b>
<i>Less ADDITIONAL OUTFLOWS</i>				
Capital Expenditure	20,605,460	18,106,773	8,868,953	(9,237,820)
Borrowing Repayments (Principal Only)		-	-	-
Transfer to Reserves		1,433,738	3,433,738	2,000,000
Drawdown of Borrowings	3,000,000			-
<b>TOTAL ADDITIONAL OUTFLOWS</b>	<b>(20,605,460)</b>	<b>(19,540,511)</b>	<b>(12,302,691)</b>	<b>7,237,820</b>
<i>Add ADDITIONAL OUTFLOWS</i>				

FOR THE YEAR ENDING 30 JUNE 2025	2024-25 Original Budget \$	2024-25 Final Budget \$	Actual Result \$	Variation Between Final Budget and Actuals \$
Capital Grants Income	15,940,164	15,947,445	7,231,894	(8,715,551)
Prior Year Carry Forward Tied Funding		799,289	637,289	(162,000)
Proceeds from Sale of Assets		18,044	16,364	(1,681)
Transfers from Reserves				-
Drawdown of Borrowings	3,000,000			-
<b>TOTAL ADDITIONAL INFLOWS</b>	<b>18,940,164</b>	<b>16,764,778</b>	<b>7,885,546</b>	<b>(8,879,232)</b>
<b>NET OPERATING POSITION</b>	<b>30,298</b>	<b>177,139</b>	<b>1,707,790</b>	<b>43,637</b>

#### Reconciliation of Compliance Operating Result to Financial Statements

FOR THE YEAR ENDING 30 JUNE 2025	Actual Result \$
OPERATING DEFICIT IN COMPLIANCE REPORT	(794,967)
Add: Capital Grant Income	7,869,183
Add: Granted Assets	1,292,050
Net (deficit)/surplus for the year (Financial Statements)	8,366,266

## STATEMENT 2. REASONS FOR MATERIAL VARIATIONS BETWEEN THE FINAL BUDGET AND ACTUAL PERFORMANCE

A number of factors contributed to the material variances between the final budget and actual performance for the year. Below is a summary of the most significant movements across revenue, expenses, and capital activity.

Council's revenue exceeded budget in several areas. Statutory charges (mainly dog-related fines) nearly doubled the modest budgeted amount of \$66,000, while user charges rose by an average of 9%. Federal Assistance Grants of \$658,144 were received on 28 June 2025 — before they were due on 1 July — boosting operating grant income for the year; Council recommends transferring these funds to reserve to offset funding shortfalls in 2025–26. Interest income was \$378,531 (42.1%) higher than budget as project delays kept cash balances elevated. This was partially offset by lower commercial income, with revenue from the Visitor Information Centre 35% lower than budgeted.

On the cost side, employee expenses were below budget as Council has been understaffed for a considerable period, with ongoing attraction and retention challenges including local housing shortages. Materials and contract expenses were also below budget by \$1.36M, mainly due to delays in contract awards and project delivery. However, other expenses increased because of asset write-offs, higher depreciation from newly capitalised assets, and a \$160.19K increase in the landfill provision, driven by higher waste management costs, with a major accounting treatment change also occurring during the period.

Capital expenditure was \$9.2M below budget, reflecting reduced anticipated funding and limited capacity to deliver projects within Council resources and the NT and Katherine construction sector. Capital grants income was also lower than expected, while Council increased transfers of \$2M to the Capital Renewal and Contingency reserves to support the Civic Centre and Aquatic Centre projects.

## STATEMENT 3. TOTAL EXPENDITURE FOR EACH COUNCIL COMMITTEE

**Table 3.1 Total Expenditure for Each Council Committee and Local Authority**

FOR THE YEAR ENDING 30 JUNE 2025	Council Committee & LA Allowances * \$	Council Committee & LA Expenses ** \$	Total \$
Audit Committee	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Total council committee and LA allowances are to equal the relevant operating expenditure line in Table 1.1

\*\*Total council committee and LA expenses are to equal the relevant operating expenditure line in Table 1.1





# GRANT FUNDING

**Grant funding significantly amplifies the capacity of councils to enact meaningful changes within their communities by securing additional financial resources beyond the constraints of their regular budgets.**

This additional funding empowers councils to execute specific projects, provide crucial services, foster innovative solutions, and fulfil essential community needs that might otherwise be challenging to meet due to budgetary limitations. In the fiscal year 2024-25, the Katherine Town Council was the recipient of \$9,658,737 in grant funding.

This substantial influx of funding has allowed the Council to expand its scope of impact. It has facilitated the delivery of more community events, improved town amenities, enhanced the town's overall image, supported asset renewal projects, and actively promoted well-being and safety measures within the town. This financial boost has been instrumental in actualising initiatives that positively influence the lives of our residents and the vibrancy of the town as a whole.

## GRANTS RECEIVED DURING THE YEAR

Grant Program Name	Project Description	Funding Body	Council Contribution	Total Funding received
Immediate Priority Grants 2021-22	Katherine Town Council - Footpath Renewal Project 2021-22	Department of the Chief Minister and Cabinet	\$150,000.00	
Safer Territory Places Grant 2022-23	Initiatives to reduce anti-social behaviour in Katherine.	Department of the Chief Minister and Cabinet	\$14,911.15	
Public Libraries NT	Public Library Funding 2023-2028	Libraries & Archives NT		\$239,364.27
Australia Day Community Grant	To assist with Australian day activities	Australia Day Council Northern Territory		\$2,250.00
Australia Day 2025 Community Events Program	Citizen of the year Awards & Citizenship Ceremony	National Australia Day Council	\$4,000.00	\$3,450.33
Mosquito Monitoring Program Katherine Region - 01/12/2023 - 30/06/2025	Katherine Town Council - EILE2023/217929 - Mosquito Monitoring Program Katherine Region - 01/12/2023 - 30/06/2025	Department of Health		\$40,000.00
Changing Places Facility Capital Grant Funding	Changing Places Facility - Katherine Aquatic Centre	Department of Territory Families, Housing and Communities now Department of People, Sport and Culture	\$162,000.00	
Priority Community Infrastructure Program (PCIP)	Katherine Aquatic centre upgrade	Department Infrastructure, Transport, Regional Development, Communications & Arts		\$6,200,000
Immediate Priority Grant 2023-24	Construction of new animal impound facility	Department of the Chief Minister and Cabinet	\$183,232.18	
Immediate Priority Grant 2023-24	Katherine sportsground fencing renewal - phase two	Department of the Chief Minister and Cabinet	\$12,482.66	
Local Roads and Community Infrastructure Phase 1	Katherine Sports Precinct - Oval 2 improved playing surface, and Patterson Court Cul-de-sac Reconstruction	Department Infrastructure, Transport, Regional Comms & Arts		\$39,065

Grant Program Name	Project Description	Funding Body	Council Contribution	Total Funding received
Local Roads and Community Infrastructure Phase 2	Road safety around the MacFarlane Primary School and the Katherine High School, Road safety around the Casuarina Street Primary School	Department Infrastructure, Transport, Regional Comms & Arts		\$133,962
Local Roads and Community Infrastructure Phase 3	Road Safety along Casuarina Street and Needham Terrace, around the Casuarina Street Primary School in Katherine East	Department Infrastructure, Transport, Regional Comms & Arts		\$144,324
Local Roads and Community Infrastructure Phase 4	Part A Lindsay Street Amenities Replacement	Department Infrastructure, Transport, Regional Comms & Arts		\$273,089
Financial Assistance Grants - General Purpose - 2024-25	2024-25 Financial Assistance Grants - General Purpose	NT Grants Commission		\$708,728
Financial Assistance Grants - Roads - 2024-25	Financial Assistance -Local Roads 2024-25	NT Grants Commission		\$1,215,474
Katherine School Holiday Program 2024- 2025	Katherine Town Council   School Holiday Project 2024-25 - Space Jam: New Legacy	Department of Territory Families, Housing, and communities		\$3,000
Round 2: Katherine School Holiday Program 2024-2025	April and June/July Katherine School Holiday Activities - free cinema screening	Department of People, Sport and Culture		\$4,565
Future Drought Fund's Helping Regional Communities Prepare for Drought - Small Network Grants	Resilience and Wellbeing in Tough Times	Foundation for Rural & Regional Renewal	\$2,000.00	\$29,087
Tourism Town Asset Program Round 4	Katherine's Outback Outhouse	Department of Tourism and Hospitality-Tourism NT	\$36,157.00	\$80,532.14
Activate Territory 2024 - 2025 Grant Fund	Katherine Food Collective 2025	Department of the Chief Minister and Cabinet now Department of Tourism and Hospitality		\$4,000
International Women's Day 2025	Navigating the 'Back to Work' Transition – an International Women's Day forum for women looking to return to work after maternity leave or child raising.	Department of People, Sport and Culture		\$2,000.00
Binjari Local Government Services 2021-2026	Provision of local government services to the Binjari community	Department of Chief Minister and Cabinet		\$139,100.00
Katherine Town Council - Visitor information Services Partnership Program 2023-2025	Partnership Agreement - Tourism NT and Katherine Visitors Centre 2023-2025	Department of Industry, Tourism and Trade - Tourism NT		\$320,177.70
NT Youth Week 2025	Katherine Blue Light Disco	Department of People, Sport and Culture	\$4,700.00	\$1,750.00
Big Rivers Regional Flexible Fund 2024- 2025	Spirit and Wine Bottle Recycling	Department of Housing, Local Government and Community Development		\$5,320.00
Big Rivers Regional Flexible Fund 2024- 2025	2026 Katherine Centenary Celebrations	Department of Housing, Local Government and Community Development		\$20,000.00
Territory Day Event	Territory Day Event	Northern Territory Major Events Company		\$49,500.00
<b>Total</b>			<b>\$569,483</b>	<b>\$9,658,738</b>



## COMMUNITY GRANTS

Recipient	Project Description	Grant Amount exc GST
<b>Minor</b>		
Katherine Senior Citizen Association	Purchase of Replacement Computer	\$2,000.00
Katherine Football Club	2024 Wet Season Indoor Soccer Program	\$2,000.00
Australian Red Cross Katherine	Connected Women Program - Capacity Building Workshops	\$2,000.00
Step Out Community Access	Step Out Communication Club	\$2,000.00
Katherine Nepali Association Incorporated	Capital Acquisition	\$2,000.00
Katherine Show Society	Katherine Show & Rodeo -60th Birthday	\$2,000.00
<b>Total Minor Grants Awarded</b>		<b>\$12,000.00</b>
<b>Major</b>		
Katherine Senior Citizen Association	Community Christmas Lunch	\$3,850.00
Katherine Regional Cultural Precinct	Katherine Beat	\$5,000.00
Katherine Film Society	Festival of Films 2024 - 2025	\$2,866.00
National Trust of Australia (NT)	Christmas Lights at O'Keeffe House	\$5,000.00
Katherine FM	Katherine Community Radio Inc.	\$5,000.00
<b>Total Major Grants Awarded</b>		<b>\$21,716.00</b>
<b>Total Katherine Town Council Community Grants 2024/2025 Program Awarded</b>		<b>\$33,716.00</b>



# GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 30 JUNE 2025

I, Casey Anderson, 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 2019*, and the *Local Government (General) Regulations 2021* so as to present fairly the financial position of the Council as at 30 June 2025 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.

Casey Anderson  
Acting Chief Executive Officer

Dated at Wednesday this day 17<sup>th</sup> of December 2025.



## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ending 30 June 2025

	NOTE	2025 (\$)	Restated* 2024 (\$)
<b>Income</b>			
Rates	3	11,069,538	10,523,943
Statutory charges	4	125,887	65,933
User charges	5	2,200,501	2,089,590
Grants, subsidies and contributions	6	2,766,722	718,378
Investment income	7	1,278,531	1,049,735
Recoveries	8	317,429	255,056
Other income	9	487,531	405,457
<b>Total Income</b>		<b>18,246,139</b>	<b>15,108,092</b>
<b>Expenses</b>			
Employee costs	10	(5,030,164)	(5,202,567)
Materials, contracts & other expenses	11	(6,774,789)	(6,988,448)
Depreciation and amortisation*	12	(6,052,880)	(5,146,594)
Elected Member Allowance		(251,772)	(242,632)
Elected Member Expenses		(64,479)	(96,304)
Finance costs*	13	(611,520)	(592,386)
<b>Total Expenses*</b>		<b>(18,785,604)</b>	<b>(18,268,931)</b>
<b>Operating deficit*</b>		<b>(539,465)</b>	<b>(3,160,839)</b>
Loss on disposal of assets	14	(255,502)	(291,661)
Amounts received specifically for new or upgraded assets	6	9,161,233	1,100,250
<b>Net surplus/ (deficit) for the year*</b>		<b>8,366,266</b>	<b>(2,352,250)</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to profit or loss</b>			
Gain on revaluation of infrastructure, property, plant and equipment	21	-	22,870,773
<b>Total comprehensive income for the year*</b>		<b>8,366,266</b>	<b>20,518,523</b>

(\*) Comparative information is restated on account of correction of errors. See Note 28.

## STATEMENT OF FINANCIAL POSITION

As at 30 June 2025

ASSETS	NOTE	2025 (\$)	Restated* 2024 (\$)	Restated* 2023 (\$)
<b>Current Assets</b>				
Cash and cash equivalents*	15	3,924,008	2,500,285	4,615,801
Trade and other receivables	16	3,609,059	2,626,296	2,173,546
Other financial assets*	15	22,163,684	18,592,418	15,799,999
Inventories	17	21,689	21,689	26,583
Prepayments		13,800	51,150	6,544
<b>Total current assets*</b>		<b>29,732,240</b>	<b>23,791,838</b>	<b>22,622,473</b>
<b>Non-current assets</b>				
Infrastructure, property, plant and equipment*	18	135,906,192	130,992,193	110,453,371
<b>Total non-current assets*</b>		<b>135,906,192</b>	<b>130,992,193</b>	<b>110,453,371</b>
<b>Total assets*</b>		<b>165,638,432</b>	<b>154,784,031</b>	<b>133,075,844</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Trade and other payables	19	3,470,404	2,646,095	2,167,947
Provisions	20	608,956	583,792	585,765
<b>Total current liabilities</b>		<b>4,079,360</b>	<b>3,229,887</b>	<b>2,753,712</b>
<b>Non-current liabilities</b>				
Provisions*	20	20,424,401	18,785,739	18,072,250
<b>Total non-current liabilities*</b>		<b>20,424,401</b>	<b>18,785,739</b>	<b>18,072,250</b>
<b>Total liabilities*</b>		<b>24,503,761</b>	<b>22,015,626</b>	<b>20,825,962</b>
<b>Net assets*</b>		<b>141,134,671</b>	<b>132,768,405</b>	<b>112,249,882</b>
<b>Equity</b>				
Asset Revaluation Reserves	21	98,420,175	98,420,175	75,549,402
Other Reserves*	22	13,151,024	13,151,024	13,151,024
Retained Earnings*	23	29,563,472	21,197,206	23,549,456
<b>Total equity</b>		<b>141,134,671</b>	<b>132,768,405</b>	<b>112,249,882</b>

(\*) Comparative information is restated on account of correction of errors. See Note 28.



## STATEMENT OF CHANGES IN EQUITY

For the Year Ended 30 June 2025

	Asset Revaluation Reserves (\$)	Other Reserves (\$)	Retained Earnings (\$)	Total equity (\$)
<b>Balance at 1 July 2023 as previously reported</b>	75,549,402	6,688,162	28,622,913	110,860,477
Impact of restatement*	-	6,462,862	(5,073,457)	1,389,405
Restated balance as at 1 July 2023*	<b>75,549,402</b>	<b>13,151,024</b>	<b>23,549,456</b>	<b>112,249,882</b>
<b>Comprehensive income</b>				
Net deficit for the year*	-	-	(2,352,250)	(2,352,250)
Other comprehensive income for the year	22,870,773	-	-	22,870,773
Total comprehensive loss for the year*	22,870,773	-	(2,352,250)	20,518,523
<b>RESTATED BALANCE AS AT 30 JUNE 2024*</b>	<b>98,420,175</b>	<b>13,151,024</b>	<b>21,197,206</b>	<b>132,768,405</b>

	Asset Revaluation Reserves (\$)	Other Reserves (\$)	Retained Earnings (\$)	Total equity (\$)
<b>Balance at 1 July 2024*</b>	98,420,175	13,151,024	21,197,206	132,768,405
<b>Comprehensive income</b>				
Net surplus for the year	-	-	8,366,266	8,366,266
<b>Total comprehensive income for the year</b>	-	-	<b>8,366,266</b>	<b>8,366,266</b>
<b>Balance at 30 June 2025</b>	<b>98,420,175</b>	<b>13,151,024</b>	<b>29,563,472</b>	<b>141,134,671</b>

(\*) Comparative information is restated on account of correction of errors. See Note 28.

## STATEMENT OF CASH FLOWS

For the Year Ended 30 June 2025

	NOTE	2025 (\$)	Restated* 2024 (\$)
<b>Cash flows from operating activities</b>			
Receipts from Rates - general and other		10,875,015	10,078,412
Receipts from Fees and other charges		2,555,961	2,620,905
Grants utilised for operating purposes		3,043,394	790,216
Other revenue		584,527	716,196
Payments to employees		(5,055,287)	(5,171,010)
Payments for Material, contracts & other expenses		(6,244,629)	(7,255,590)
<b>Net cash from operating activities*</b>	<b>25</b>	<b>5,758,981</b>	<b>1,779,129</b>
<b>Cash flows from investing activities</b>			
Investments in term deposits*		(3,571,266)	(2,792,419)
Payments for property, plant and equipment	18	(10,154,309)	(3,098,165)
Amounts specially received for new or upgraded assets		8,550,886	1,056,239
Receipts from investment*		794,286	803,054
Proceeds from disposal of property, plant and equipment		45,145	136,646
<b>Net cash used in investing activities*</b>		<b>(4,335,258)</b>	<b>(3,894,645)</b>
<b>Net decrease in cash and cash equivalents*</b>		<b>1,423,723</b>	<b>(2,115,516)</b>
Cash and cash equivalents at the beginning of the financial year*		2,500,285	4,615,801
Cash and cash equivalents at the end of the financial year*	15	<b>3,924,008</b>	<b>2,500,285</b>

(\*) Comparative information is restated on account of correction of errors. See Note 28.



# NOTES TO THE FINANCIAL STATEMENTS

## For the Year Ended 30 June 2025

### NOTE 1. MATERIAL ACCOUNTING POLICIES

#### Reporting entity

Katherine Town Council (the 'Council') is domiciled in Australia. The Council's registered office is at Lot 1865 Stuart Hwy, Katherine NT 0850. 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 have been eliminated.

The Council is a not-for-profit entity and is primarily involved in managing local infrastructure, providing community services, fostering economic development, and facilitating community engagement.

#### Basis of preparation

##### a) Statement of compliance

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

These financial statements were authorised for issue by the council as of the date of the Chief Executive Officer's statement.

##### b) Basis of measurement

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets and liabilities at fair value through profit or loss, financial assets at fair value through other comprehensive income and certain classes of property, plant and equipment.

##### c) Functional and presentation currency

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

##### d) Use of judgements and estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

#### Revenue recognition

Income is measured at the fair value of the consideration received or receivable. Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Council expects to be entitled in exchange for those goods and services. Performance obligations may be completed at a point in time or over time.

##### a) Grants

The Council recognises grant revenues 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.

##### b) Rates revenue

Rates revenue is recognised at the commencement of the rating period.

##### c) Statutory and user charges

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

##### d) Sales revenue

Sale of goods is recognised when the significant risks and rewards of ownership are transferred to the buyer, generally when the customer has taken undisputed delivery of the goods.

##### e) Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

##### f) Rental income

Rent income from investment properties is recognised on a straight-line basis over the lease term. Lease incentives granted are recognised as part of the rental revenue. Contingent rentals are recognised as income in the period when earned.

##### g) Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

#### Current and non-current classification

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

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Council's normal operating cycle; it is held primarily for the purpose of

trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

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

## **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.

## **Trade and other receivables**

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of note 24.

## **Financial instruments**

### **a) Recognition and initial measurement**

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

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

### **b) Classification and subsequent measurement**

#### **Financial assets**

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

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

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

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

the principal amount outstanding.

Financial assets not classified as measured at amortised cost are measured at FVTPL. On initial recognition, the Council may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

## **Financial assets – Subsequent measurement and gains and losses**

### *Financial assets at FVTPL*

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

### *Financial assets at amortised cost*

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

## **Financial liabilities – Classification, subsequent measurement and gains and losses**

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

### **c) Derecognition**

#### **Financial assets**

The Council initially recognises loans and receivables and deposits on the date that they are originated. All other financial assets (including assets designated at fair value through profit or loss) are recognised initially on the trade date at which the Council becomes a party to the contractual provisions of the instrument.

The Council derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Council is recognised as a separate asset or liability.

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

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, loans and receivables are measured at amortised cost using the effective interest rate method, less any impairment losses.

#### **Financial liabilities**

The Council derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire. The Council also derecognises a financial liability when its terms



are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

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

Other financial liabilities comprise loans and borrowings, bank overdrafts and trade and other payables.

Bank overdrafts that are repayable on demand and form an integral part of the Council's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

#### **d) Offsetting**

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

#### **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.

### **Infrastructure, property, plant and equipment**

#### **a) Land under roads**

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

#### **b) 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.

#### **c) Capitalisation and depreciation**

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.

#### **d) 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.

Capitalisation thresholds used by Council for a representative range of assets are shown below:

Office Furniture & Equipment	\$5,000
Other Plant & Equipment	\$5,000
Buildings - new construction/extensions	\$10,000
Park & Playground Furniture & Equipment	\$5,000
Road construction & reconstruction	\$10,000
Paving, Footpaths, Kerb & Gutter	\$5,000
Drains & Culverts	\$5,000
Reticulation extensions	\$5,000
Artworks	\$5,000

#### **e) 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 assets.

A full revaluation was performed on 31 December 2023 resulting in a revaluation surplus of \$22,870,773.

#### **f) Depreciation**

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.

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.

Major depreciation periods for each class of asset are listed below:

Improvements	5-75 years
Buildings	10 - 75 years
Infrastructures	20-75 years
Plant & equipment	5-20 years
Furniture, fixture and equipment	5-25 years
Landfill Asset	18 years

#### **g) Landfill asset**

When a provision for landfill rehabilitation is recognised, a corresponding landfill asset (sometimes referred to as an airspace asset) is also recognised. This asset represents the future economic benefits associated with the landfill site and is initially measured at the same amount as the provision. The landfill asset is capitalised as part of property, plant and equipment and depreciated over the remaining life of the landfill site, which is based on the estimated capacity and closure date. The asset is subject to annual review for impairment and adjustments are made as necessary, in accordance with AASB 116 Property, Plant and Equipment.

## Impairment

### **h) Financial assets**

#### *Financial instruments and contract assets*

The Council recognises loss allowances for expected credit losses (ECLs) on financial assets measured at amortised cost. Loss allowances for trade receivables are always measured at an amount equal to lifetime ECLs.

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

- bank balances for which credit risk (i.e. the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

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

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

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

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

#### *Measurement of ECLs*

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

ECLs are discounted at the effective interest rate of the financial asset. Presentation of allowance for ECL in the statement of financial position

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

#### *Credit-impaired financial assets*

At each reporting date, the Council assesses whether financial assets carried at amortised cost are credit impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable data:

- significant financial difficulty of the borrower or issuer;
- breach of contract such as a default;
- the restructuring of a loan or advance by the Council on terms that the Council would not consider otherwise;
- it is probable that the borrower will enter bankruptcy or other financial reorganisation; or
- the disappearance of an active market for a security because of financial difficulties.

#### *Write-off*

The gross carrying amount of a financial asset is written off when the Council has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof.

### **i) Non-financial assets**

At each reporting date, the Council reviews the carrying amounts of its non-financial assets (other than inventories, contract assets and deferred tax assets) to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

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

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

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

Impairment losses are recognised in profit or loss.

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

## Trade and other payables

### **Goods and 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 28 days after the month of invoice, but Council has extended its support to local businesses by continuing to pay earlier than 28 days. No interest is payable on these amounts.

### **Payments received in advance and deposits**

Amounts other than grants 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.

## Provisions

Provisions are recognised when the Council has a present (legal or constructive) obligation as a result of a past event, it is probable the Council will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. If the time value of money is material, provisions are discounted using a current pre-tax rate specific to the liability. The increase in the provision resulting from the passage of time is recognised as a finance cost.

### **Landfill rehabilitation provision**

The Council recognises a provision for the estimated costs of rehabilitating landfill sites in accordance with AASB 137

Provisions, Contingent Liabilities and Contingent Assets. The provision is measured at the present value of expected future cash outflows required to settle the obligation, discounted using a pre-tax rate that reflects current market assessments of the time value of money and risks specific to the liability.

A corresponding asset is capitalised under Property, Plant and Equipment and depreciated over the remaining useful life of the



landfill site depreciated over the remaining life of the landfill site, which is based on the estimated capacity and closure date. The site is estimated to be closed to further waste disposal in 2037. Changes in the provision due to revisions in estimates or discount rates are adjusted against the carrying amount of the related asset. If the asset is fully depreciated, adjustments are recognised in profit or loss.

The provision is reviewed annually and updated for changes in cost estimates, regulatory requirements, and discount rates.

## Employee benefits

### a) Salaries, wages and compensated absences

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

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

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).

### b) Superannuation

The Council makes employer superannuation contributions in respect of its employees to the employees nominated superannuation scheme.

## Fair value measurement

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

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use.

Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

## Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

## Accounting standards issued

A number of new accounting standards are effective for annual reporting periods beginning after 1 July 2025 and earlier application is permitted. However, the Council has not early adopted the following new or amended accounting standards in preparing these financial statements.

### a) IFRS 18 Presentation and Disclosure in Financial Statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements and applies for annual reporting periods beginning on or after 1 July 2027. The new standard introduces the following key new requirements.

- Entities are required to classify all income and expenses into five categories in the statement of profit or loss, namely the operating, investing, financing, discontinued operations and income tax categories. Entities are also required to present a newly-defined operating profit subtotal. Entities' net profit will not change.

- Management-defined performance measures (MPMs) are disclosed in a single note in the financial statements.

- Enhanced guidance is provided on how to group information in the financial statements.

In addition, all entities are required to use the operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method.

The Council is still in the process of assessing the impact of the new standard, particularly with respect to the structure of the Council's statement of profit or loss, the statement of cash flows and the additional disclosures required for MPMs. The Council is also assessing the impact on how information is grouped in the financial statements, including for items currently labelled as 'other'.

## NOTE 2 CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

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

### a) Fair value measurement hierarchy

The Council is required to classify all assets and liabilities, measured at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being: Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity

can access at the measurement date; Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and Level 3: Unobservable inputs for the asset or liability. Considerable judgement is required to determine what is significant to fair value and therefore which category the asset or liability is placed in can be subjective.

The fair value of assets and liabilities classified as level 3 is determined by the use of valuation models. These include discounted cash flow analysis or the use of observable inputs that require significant adjustments based on unobservable inputs.

#### **b) Estimation of useful lives of assets**

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

#### **c) Landfill rehabilitation provision**

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Where these can be reliably estimated, close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

#### **Comparative figures**

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

#### **NOTE 3. RATES**

	2025 (\$)	2024 (\$)
<b>General Rates</b>		
Residential	9,412,849	8,964,969
<b>Other Charges</b>		
Waste management service	1,529,154	1,431,011
Other	127,535	127,963
<b>TOTAL RATES</b>	<b>11,069,538</b>	<b>10,523,943</b>

#### **NOTE 4. STATUTORY CHARGES**

	2025 (\$)	2024 (\$)
Animal registration fees and fines	113,981	56,348
Parking fines/expiation fees	11,906	9,585
<b>TOTAL STATUTORY CHARGES</b>	<b>125,887</b>	<b>65,933</b>

#### **NOTE 5. USER CHARGES**

	2025 (\$)	2024 (\$)
Cemetery fees	112,583	84,941
Airport fees	464,154	446,791
Commission	129,214	130,199
Facility & equipment hire	12,288	1,104
Weighbridge fees	1,480,947	1,426,555
Additional bin charges	1,315	-
<b>TOTAL USER CHARGES</b>	<b>2,200,501</b>	<b>2,089,590</b>

#### **NOTE 6. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

	2025 (\$)	2024 (\$)
Amounts received specifically for new and upgraded assets	9,161,233	1,100,250
Other grants, subsidies and contributions	2,766,722	718,378
<b>TOTAL GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>	<b>11,927,955</b>	<b>1,818,628</b>

The functions to which these grants relate are shown in Note 30.

Sources of grants	2025 (\$)	2024 (\$)
Commonwealth government	9,073,617	346,528
Territory government	1,471,728	1,433,000
Other grants	1,382,610	39,100
	<b>11,927,955</b>	<b>1,818,628</b>

#### **NOTE 7. INVESTMENT INCOME**

	2025 (\$)	2024 (\$)
Interest on bank and other investments	1,278,531	1,049,735
<b>TOTAL INVESTMENT INCOME</b>	<b>1,278,531</b>	<b>1,049,735</b>

#### **NOTE 8. RECOVERIES**

	2025 (\$)	2024 (\$)
Recoveries	317,429	255,056
	<b>317,429</b>	<b>255,056</b>

#### **NOTE 9. OTHER INCOME**

	2025 (\$)	2024 (\$)
Sales - general	49,431	54,322
Rental income	387,130	313,674
Sundry	50,970	37,461
<b>TOTAL OTHER REVENUE</b>	<b>487,531</b>	<b>405,457</b>



**NOTE 10. EMPLOYEE COSTS**

	2025 (\$)	2024 (\$)
Salaries and Wages	3,560,062	3,363,632
Employee leave expense	679,568	856,848
Superannuation	545,808	504,789
Other	244,726	477,298
<b>TOTAL EMPLOYEE COSTS</b>	<b>5,030,164</b>	<b>5,202,567</b>

	2025	2024
<b>Total Number of Employees</b> (Full time equivalent at end of reporting period)	43	47

Employee costs in 2025 were lower than in the previous period despite increases in the EBA and Superannuation Guarantee rate due to difficulties in attracting employees to the region.

**NOTE 11. MATERIALS, CONTRACTS & OTHER EXPENSES**

	2025 (\$)	2024 (\$)
Auditor's remuneration	70,547	54,730
Bad and doubtful debts	-	3,969
Contractors	3,081,300	3,591,199
Electricity, water and sewerage	1,099,995	989,541
Insurance	583,168	505,538
Fuel and registration	204,089	247,467
Telephone	109,220	127,213
Legal expenses	123,990	96,854
Parts, accessories and consumables	620,673	686,044
Printing and stationery	60,242	50,903
Professional services	241,147	152,969
Advertising	57,277	43,270
Postage	14,503	20,578
Bank charges	21,773	22,348
Community grants	120,469	104,755
Subscriptions & registrations	366,396	291,070
<b>TOTAL MATERIALS, CONTRACTS AND OTHER EXPENSES</b>	<b>6,774,789</b>	<b>6,988,448</b>

**NOTE 12. DEPRECIATION AND AMORTISATION**

	2025 (\$)	Restated* 2024 (\$)
Landfill rehabilitation asset*	900,752	900,752
Improvements	662,337	663,483
Buildings and other structures*	794,470	623,816
Infrastructure*	3,221,238	2,626,829
Plant and equipment*	343,544	260,116
Furniture, fixture and equipment*	51,588	1,660
Other infrastructure	78,950	69,938
<b>TOTAL DEPRECIATION AND AMORTISATION*</b>	<b>6,052,880</b>	<b>5,146,594</b>

(\*) Comparative information is restated on account of correction of errors. See Note 28.

**NOTE 13. FINANCE COSTS**

	2025 (\$)	Restated* 2024 (\$)
Unwinding of discounting - landfill rehabilitation provision	611,520	592,386
<b>TOTAL FINANCE COSTS*</b>	<b>611,520</b>	<b>592,386</b>

(\*) Comparative information is restated on account of correction of errors. See Note 28.

**NOTE 14. LOSS ON DISPOSAL OF ASSETS**

	2025 (\$)	2024 (\$)
Loss on disposal of assets and others	(255,502)	(291,661)
<b>TOTAL LOSS ON DISPOSAL OF ASSETS</b>	<b>(255,502)</b>	<b>(291,661)</b>

**NOTE 15. CASH AND CASH EQUIVALENTS AND OTHER FINANCIAL ASSETS**

	2025 (\$)	Restated* 2024 (\$)
<b>CASH AND CASH EQUIVALENTS</b>		
Cash on hand and at bank*	3,924,008	2,500,285
<b>TOTAL CASH AND CASH EQUIVALENTS*</b>	<b>3,924,008</b>	<b>2,500,285</b>
<b>OTHER FINANCIAL ASSETS</b>		
Term deposits*	22,163,684	18,592,418
<b>TOTAL OTHER FINANCIAL ASSETS*</b>	<b>22,163,684</b>	<b>18,592,418</b>
<b>TOTAL CASH AND CASH EQUIVALENTS AND OTHER FINANCIAL ASSETS</b>	<b>26,087,692</b>	<b>21,092,703</b>

(\*) Comparative information is restated on account of correction of errors. See Note 28.

**NOTE 16. TRADE AND OTHER RECEIVABLES**

	2025 (\$)	2024 (\$)
Rates- General and other	2,030,202	1,835,679
Accrued revenues	958,895	474,649
Debtors - general	301,533	298,468
Sundry	361,247	60,318
Less: Allowance for doubtful debts	(42,818)	(42,818)
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>3,609,059</b>	<b>2,626,296</b>

**NOTE 17. INVENTORIES**

	2025 (\$)	2024 (\$)
Trading stock	21,689	21,689
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>21,689</b>	<b>21,689</b>

**NOTE 18. INFRASTRUCTURE, PROPERTY, PLANT AND EQUIPMENT**

Assets were independently valued by OPTEON on 31 December 2023. This revaluation resulted in a revaluation surplus of \$22,907,919, including recognition of additional assets of \$541,100.

**Valuations of land and buildings**

The basis of the valuation of land and buildings is fair value. The land and buildings were revalued on 31 December 2023 based on independent assessments by a member of the Australian Property Institute having recent experience in the location and category of land and buildings being valued. The chief executive officer does not believe that there has been a material movement in fair value since the revaluation date. Valuations are based on current prices for similar properties in the same location and condition.

	2025 (\$)	Restated* 2024 (\$)
Land	10,143,400	9,583,400
Improvements - at fair value	23,402,149	25,437,270
Improvements - at cost	857,486	327,223
Less: Accumulated depreciation	(2,506,196)	(2,258,820)
	<b>21,753,439</b>	<b>23,505,673</b>
Building and other structures - at fair value	15,834,938	15,684,610
Building and other structures - at cost	433,625	38,028
Less: Accumulated depreciation	(4,100,914)	(3,433,045)
	<b>12,167,649</b>	<b>12,289,593</b>
Infrastructure - at fair value	78,697,268	77,484,030
Infrastructure - at cost	1,620,364	145,277
Less: Accumulated depreciation	(12,884,225)	(9,532,121)
	<b>67,433,407</b>	<b>68,097,186</b>
Plant and equipment - at fair value	2,376,236	2,397,433
Plant and equipment - at cost	1,530,734	990,588
Less: Accumulated depreciation	(1,525,970)	(1,196,107)
	<b>2,381,000</b>	<b>2,191,914</b>
Furniture, fixture and equipment - at fair value	400,757	341,582
Furniture, fixture and equipment - at cost	95,534	13,515
Less: Accumulated depreciation	(223,736)	(176,140)
	<b>272,555</b>	<b>178,957</b>
Other infrastructure - at fair value	1,853,727	1,889,652
Other infrastructure - at cost	111,947	111,947
Less: Accumulated depreciation	(365,572)	(295,103)
	<b>1,600,102</b>	<b>1,706,496</b>
Capital works-in-progress	7,494,755	923,558
Landfill asset *	12,659,885	12,515,416
	<b>135,906,192</b>	<b>130,992,193</b>

(\*) Comparative information is restated on account of correction of errors. See Note 28.



**NOTE 18. INFRASTRUCTURE, PROPERTY, PLANT AND EQUIPMENT (CONTINUED)**

	Land	Improvements	Building and other structures*	Infrastructure*	Plant and equipment*	Furniture fixture and equipment*	Other infrastructure*	Capital works-in-progress	Restated* Landfill asset*	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>2024</b>										
Carrying amounts *	6,999,200	22,336,201	11,407,157	53,657,403	1,074,083	97,445	1,400,544	209,955	13,271,383	110,453,371
Additions	-	272,389	46,537	538,195	1,165,235	13,515	111,947	950,347	-	3,098,165
Disposals	-	-	(285,624)	-	(69,354)	-	(71,280)	(2,050)	-	(428,308)
Depreciation *	-	(695,419)	(710,320)	(2,626,829)	(324,291)	(37,821)	(69,938)	-	(900,752)	(5,365,370)
Depreciation written-off	-	31,936	86,504	-	64,175	36,161	-	-	-	218,776
Transfer in/(out)	-	216,738	17,956	-	-	-	-	(234,694)	-	-
Additional assets revaluation	-	-	118,700	422,400	-	-	-	-	-	541,100
Revaluation	2,584,200	1,343,828	1,608,683	16,106,017	282,066	69,657	335,223	-	-	22,329,674
Remeasurement*	-	-	-	-	-	-	-	-	144,785	144,785
	<b>9,583,400</b>	<b>23,505,673</b>	<b>12,289,593</b>	<b>68,097,186</b>	<b>2,191,914</b>	<b>178,957</b>	<b>1,706,496</b>	<b>923,558</b>	<b>12,515,416</b>	<b>130,992,193</b>
<b>2025</b>										
Carrying amounts*	9,583,400	23,505,673	12,289,593	68,097,186	2,191,914	178,957	1,706,496	923,558	12,515,416	130,992,193
Reclassifications	-	(1,477,375)	344,122	1,082,373	14,077	64,247	(27,444)	-	-	-
Additions	560,000	530,263	395,597	1,475,087	540,146	82,019	-	6,571,197	-	10,154,309
Disposals	-	(142,784)	(67,193)	-	(21,593)	(1,080)	-	-	-	(232,650)
Depreciation	-	(662,338)	(794,470)	(3,221,239)	(343,544)	(51,588)	(78,950)	-	(900,752)	(6,052,881)
Remeasurement	-	-	-	-	-	-	-	-	1,045,221	1,045,221
	<b>10,143,400</b>	<b>21,753,439</b>	<b>12,167,649</b>	<b>67,433,407</b>	<b>2,381,000</b>	<b>272,555</b>	<b>1,600,102</b>	<b>7,494,755</b>	<b>12,659,885</b>	<b>135,906,192</b>

(\*) Comparative information is restated on account of correction of errors. See Note 28.

**NOTE 19. TRADE AND OTHER PAYABLES**

	2025 (\$)	2024 (\$)
Deposits retentions and bond	327,527	199,417
Payments received in advance	534,579	1,144,926
Trade and other payables	520,039	380,475
Accrued expenses wages	111,324	143,532
Accrued expenses other	1,976,935	777,745
<b>TOTAL TRADE AND OTHER PAYABLES</b>	<b>3,470,404</b>	<b>2,646,095</b>

**NOTE 20. PROVISIONS**

Current liabilities	2025 (\$)	2024 (\$)
Employee entitlements (including on costs)	608,956	583,792
<b>TOTAL CURRENT</b>	<b>608,956</b>	<b>583,792</b>
Non-current liabilities		
Employee entitlements (including on costs)	33,162	51,240
Landfill rehabilitation provision*	20,391,239	18,734,499
<b>TOTAL NON-CURRENT</b>	<b>20,424,401</b>	<b>18,785,739</b>
<b>TOTAL PROVISIONS*</b>	<b>21,033,357</b>	<b>19,369,531</b>

**Landfill Rehabilitation Provision**

Council has measured and recognised remediation provisions for Katherine Waste Management Landfill site post closure and cell capping liabilities. The provision is in accordance with AASB 137 - Provisions, Contingent Liabilities and Contingent Assets. The provision has been calculated by determining a best estimate of the current cost to rehabilitate the landfill site that can be reliably measured. Initial recognition includes post closure site rehabilitation estimates and cell capping estimates.

The estimates are indexed by the RBA long-term target inflation rate (2.63%) and discounted based on the Australian Government treasury yield curve for the respective year to arrive at the Net Present Value (NPV) of the liability.

	2025 (\$)	Restated* 2024 (\$)
At beginning of year*	18,734,498	17,997,328
Unwinding of present value discount*	611,520	592,386
Assumed spent in the period*	-	-
Increase decrease due to change in discount rate*	197,998	(392,366)
Increase decrease due to change in inflation*	-	110,824
Increase decrease due to change in cost forecasts*	847,223	426,327
<b>TOTAL PROVISION AT END OF YEAR*</b>	<b>20,391,239</b>	<b>18,734,499</b>

(\*) Comparative information is restated on account of correction of errors. See Note 28.



**NOTE 21. ASSET REVALUATION RESERVES**

	Net balance at 1 July 2024 (\$)	Increments	Balance at 30 June 2025 (\$)
Land	9,583,400	-	9,583,400
Improvements	4,116,489	-	4,116,489
Buildings and other structures	15,057,132	-	15,057,132
Infrastructure	68,391,286	-	68,391,286
Plant and equipment	891,132	-	891,132
Furniture, fittings and equipment	380,736	-	380,736
<b>TOTAL REVALUATION RESERVE</b>	<b>98,420,175</b>	<b>-</b>	<b>98,420,175</b>

**PURPOSES OF RESERVES**

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

**NOTE 22 OTHER RESERVES**

	2025 (\$)	Restated* 2024 (\$)
Capital depreciation renewal	4,987,647	4,987,647
Other reserves*	6,462,862	6,462,862
Contingency reserve	1,000,000	1,000,000
Municipal election reserve	100,000	100,000
Council motion reserve	600,515	600,515
<b>TOTAL OTHER RESERVES*</b>	<b>13,151,024</b>	<b>13,151,024</b>

**PURPOSES OF RESERVES**

Other reserves reflect the Council's determination to put aside funds for specific purposes.

(\*) Comparative information is restated on account of correction of errors. See note 28.

**NOTE 23 RETAINED EARNINGS**

	2025 (\$)	Restated* 2024 (\$)
Accumulated surpluses at the beginning of the financial year*	21,197,206	23,549,456
Operating deficit for the year*	8,366,266	(2,352,250)
<b>RETAINED EARNINGS AT THE END OF THE FINANCIAL YEAR*</b>	<b>29,563,472</b>	<b>21,197,206</b>

(\*) Comparative information is restated on account of correction of errors. See note 28.

## NOTE 24. FINANCIAL INSTRUMENTS

### Financial risk management objectives

All financial instruments are categorised as loans and receivables.

### Accounting Policies - Recognised Financial Instruments

#### Bank, Deposits at Call, Short Term Deposits

**Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned.

**Terms & conditions:** Deposits are returning fixed interest rates between 3.95% and 5.20% (2024: 4.91 % and 5.35%). Short term deposits have an average maturity of 337 days and an average interest rates of 4.32% (2024: 144 days, 5.13%).

**Carrying amount:** approximates fair value due to the short term to maturity.

---

#### Receivables - Rates & Associated

**Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

**Terms & conditions:** Secured over the subject land, arrears attract interest of 9% (2024: 9%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

**Carrying amount:** approximates fair value

---

#### Receivables - Fees & other charges

**Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

**Terms & conditions:** 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.

**Carrying amount:** approximates fair value (after deduction of any allowance).

---

#### Receivables - other levels of government

**Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

**Terms & conditions:** 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.

**Carrying amount:** approximates fair value.

---

#### Liabilities - Creditors and Accruals

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

**Terms & conditions:** Liabilities are normally settled on 30 day terms.

**Carrying amount:** approximates fair value.

---



## NOTE 24. FINANCIAL INSTRUMENTS (CONTINUED)

### Liquidity Analysis

	Due 1 year \$	Due 1 -5 years \$	Due > 5 years \$	Total Contractual Cash Flows \$	Carrying Values \$
<b>2025</b>					
<b>FINANCIAL ASSETS</b>					
Cash and cash equivalents	3,924,008	-	-	3,924,008	3,924,008
Other financial assets	22,163,684			22,163,684	22,163,684
Receivables	3,609,059	-	-	3,609,059	3,609,059
	<b>29,696,751</b>	-	-	<b>29,696,751</b>	<b>29,696,751</b>
<b>FINANCIAL LIABILITIES</b>					
Payables	3,470,404	-	-	3,470,404	3,470,404
	<b>3,470,404</b>	-	-	<b>3,470,404</b>	<b>3,470,404</b>

	Due 1 year \$	Due 1 -5 years \$	Due > 5 years \$	Total Contractual Cash Flows \$	Carrying Values \$
<b>2024</b>					
<b>FINANCIAL ASSETS</b>					
Cash and cash equivalents	2,500,285	-	-	2,500,285	2,500,285
Other financial assets	18,592,418			18,592,418	18,592,418
Receivables	2,626,296	-	-	2,626,296	2,626,296
	<b>23,718,999</b>	-	-	<b>23,718,999</b>	<b>23,718,999</b>
<b>FINANCIAL LIABILITIES</b>					
Payables	2,646,095	-	-	2,646,095	2,646,095
	<b>2,646,095</b>	-	-	<b>2,646,095</b>	<b>2,646,095</b>

### 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 note 16 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 investments. Cash flow fluctuations are managed holistically in seeking to minimise interest revenue over the longer term in a risk averse manner.

**NOTE 25. RECONCILIATION OF OPERATING SURPLUS TO NET CASH FROM OPERATING ACTIVITIES****a) Reconciliation of Cash**

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value.

Cash at the end of the reporting period as shown in the statement of cash flow is reconciled to the related items in the statement of financial position as follows:

	2025 (\$)	Restated* 2024 (\$)
Total cash & equivalents and other current financial assets*	3,924,008	2,500,285

(\*) Comparative information is restated on account of correction of errors. See note 28.

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

	2025 (\$)	Restated* 2024 (\$)
Operating surplus/(deficit) for the year*	8,366,266	(2,352,250)
<b>Adjustments for:</b>		
Depreciation, amortisation & impairment*	6,052,880	5,146,594
Finance cost*	611,520	592,386
Grants for capital acquisitions treated as Investing Activity	(9,161,233)	(1,100,250)
Other non cash adjustments	(67,996)	
Interest on term deposits	(794,286)	(803,054)
Net (gain)/loss on Disposals	255,502	291,661
<b>Change in operating assets and liabilities:</b>		
Net increase/(decrease) in employee benefits	7,085	(25,654)
Net (increase) in receivables	(982,764)	(456,719)
Net decrease/ (increase) in inventories	-	4,894
Net increase/(decrease) in trade & other payables	1,434,656	526,128
Increase(decrease) in prepayments	37,351	(44,607)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>5,758,981</b>	<b>1,779,129</b>

(\*) Comparative information is restated on account of correction of errors. See note 28.

**c) Financing Arrangements**

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

	2025 (\$)	2024 (\$)
Bank overdrafts	100,000	100,000
Corporate credit cards	25,000	25,000
	<b>125,000</b>	<b>125,000</b>

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

**NOTE 26 CONTINGENT LIABILITIES**

There are no contingent liabilities as at 30 June 2025 (2024: \$nil).

**Bank guarantees**

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

**NOTE 27 COMMITMENTS FOR EXPENDITURE**

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

	2025 (\$)	2024 (\$)
Capital expenditure	7,682,625	10,263,562

**NOTE 28 CORRECTION OF ERRORS RELATING TO PREVIOUS REPORTING PERIODS****Nature of prior-period error**

During the year ended 30 June 2025, material errors were identified in the accounting treatment of the following matters relating to previous financial statements.

**Restatement 01**

During the current year, management identified an error in the estimation of landfill site remediation costs included in the landfill provision in prior periods. The error arose because the cost model prepared by the engaged specialist omitted significant components of the remediation works, including the required clay capping layer, soil cover, and surface water management. In addition, the model did not incorporate updated costs for clay installation, which have increased substantially over time. These omissions resulted in a material understatement of the landfill provision and the related unidentified landfill asset in prior years. Management has assessed the impact of this error on the financial statements and determined that the comparative figures for the years ended 30 June 2023 and 30 June 2024 have been restated in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors

**Restatement 02**

During the 2024–2025 financial year, Council reviewed the classification of its term deposits and cash and cash equivalents and identified that, in the prior year, term deposits were incorrectly included in Cash and Cash Equivalents and call deposits were incorrectly included in Other Financial Assets. In accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors, these balances have been reclassified to Other Financial Assets (Investments) and Cash and Cash Equivalents respectively.

**Restatement 03**

During the 2024–2025 financial year, Council reviewed its property, plant and equipment register and identified that certain assets recorded in the register were no longer in existence. Further investigation determined that some assets had been replaced by new assets but were not removed from the register, while others related to items not owned by Council. The remaining items comprised assets that had been sold, become obsolete, or were otherwise not physically present.



# NOTE 28 CORRECTION OF ERRORS RELATING TO PREVIOUS REPORTING PERIODS (CONTINUED)

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

	As previously reported 1 July 2023 \$	Impact Increase/ (decrease) \$	As restated balance 1 July 2023 \$
<b>Statement of Financial Position</b>			
Cash and cash equivalents	9,469,259	(4,853,458)	4,615,801
Other financial assets	10,946,541	4,853,458	15,799,999
<b>TOTAL CURRENT ASSETS</b>	<b>22,622,473</b>	<b>-</b>	<b>22,622,473</b>
Landfill asset	-	13,271,383	13,271,383
Other Infrastructure, property, plant and equipment	98,120,015	(938,027)	97,181,988
Infrastructure, property, plant and equipment (IPP & E)	98,120,015	12,333,356	110,453,371
<b>TOTAL NON-CURRENT ASSETS</b>	<b>98,120,015</b>	<b>12,333,356</b>	<b>110,453,371</b>
<b>TOTAL ASSETS</b>	<b>120,742,488</b>	<b>12,333,356</b>	<b>133,075,844</b>
Provisions	(7,128,299)	(10,943,951)	(18,072,250)
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>(7,128,299)</b>	<b>(10,943,951)</b>	<b>(18,072,250)</b>
<b>TOTAL LIABILITIES</b>	<b>(9,882,011)</b>	<b>(10,943,951)</b>	<b>(20,825,962)</b>
<b>NET ASSETS</b>	<b>110,860,477</b>	<b>1,389,405</b>	<b>112,249,882</b>
Other reserves	(6,688,162)	(6,462,862)	(13,151,024)
Accumulated surplus	(28,622,913)	5,073,457	(23,549,456)
<b>TOTAL EQUITY</b>	<b>(110,860,477)</b>	<b>(1,389,405)</b>	<b>(112,249,882)</b>

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

	As previously reported 30 June 2024 \$	Impact Increase/ (decrease) \$	As restated balance 30 June 2024 \$
<b>Statement of Financial Position</b>			
Cash and cash equivalents	8,543,999	(6,043,714)	2,500,285
Other financial assets	12,548,704	6,043,714	18,592,418
<b>TOTAL CURRENT ASSETS</b>	<b>23,791,838</b>	<b>-</b>	<b>23,791,838</b>
Landfill asset	-	12,515,416	12,515,416
Other Infrastructure, property, plant and equipment	119,380,029	(903,252)	118,476,777
Infrastructure, property, plant and equipment (IPP & E)	119,380,029	11,612,164	130,992,193
<b>TOTAL NON-CURRENT ASSETS</b>	<b>119,380,029</b>	<b>11,612,164</b>	<b>130,992,193</b>
<b>TOTAL ASSETS</b>	<b>143,171,867</b>	<b>11,612,164</b>	<b>154,784,031</b>
Provisions	(7,538,172)	(11,247,567)	(18,785,739)
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>(7,538,172)</b>	<b>(11,247,567)</b>	<b>(18,785,739)</b>
<b>TOTAL LIABILITIES</b>	<b>(10,768,059)</b>	<b>(11,247,567)</b>	<b>(22,015,626)</b>
<b>NET ASSETS</b>	<b>132,403,808</b>	<b>364,597</b>	<b>132,768,405</b>
Other reserves	(6,688,162)	(6,462,862)	(13,151,024)
Accumulated surplus	(27,295,471)	6,098,265	(21,197,206)
<b>TOTAL EQUITY</b>	<b>(132,403,808)</b>	<b>(364,597)</b>	<b>(132,768,405)</b>

	As previously reported 30 June 2024 \$	Impact Increase/ (decrease) \$	As restated balance 30 June 2024 \$
<b>Statement of Cashflows</b>			
Receipts from investments	803,054	(803,054)	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>2,582,183</b>	<b>(803,054)</b>	<b>1,779,129</b>
Investments in term deposits	-	(2,792,419)	(2,792,419)
Receipts from investments	-	803,054	803,054
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(1,905,280)</b>	<b>(1,989,365)</b>	<b>(3,894,645)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>676,903</b>	<b>(2,792,419)</b>	<b>(2,115,516)</b>
Cash and cash equivalents at the beginning of the year	9,469,259	(4,853,458)	4,615,801
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR</b>	<b>8,543,999</b>	<b>(6,043,714)</b>	<b>2,500,285</b>

	As previously reported 30 June 2024 \$	Impact Increase/ (decrease) \$	As restated balance 30 June 2024 \$
<b>Statement of Profit or Loss and Other Comprehensive Income</b>			
Depreciation and amortisation	4,280,617	865,977	5,146,594
Finance costs	328,572	263,814	592,386
<b>TOTAL EXPENSES</b>	<b>17,139,141</b>	<b>1,129,790</b>	<b>18,268,931</b>
OPERATING DEFICIT	2,031,049	1,129,790	3,160,839
(Loss)/ gain on remeasurement of landfill	104,982	(104,982)	-
Net deficit for the year	1,327,442	1,024,808	2,352,250
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(21,543,331)</b>	<b>1,024,808</b>	<b>(20,518,523)</b>

## NOTE 29 SUPERANNUATION

The Council makes employer superannuation contributions in respect of its employees to their nominated superannuation scheme. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.5% in 2024/25, 11% in 2023/24. Council contributes an additional 3% for those employees who make voluntary superannuation contributions of 4% in accordance with the EBA, and an additional 4% where part of employment contracts. 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(s).



**NOTE 30. INCOME, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS AND ACTIVITIES**

	INCOME	EXPENSES	OPERATING DEFICIT	GRANTS INCLUDED IN INCOME	TOTAL ASSETS HELD (CURRENT & NON-CURRENT)
<b>2024</b>					
General Public Services	10,337,249	4,377,694	5,959,555	47,786	3,837,103
Public Order & Safety	82,471	139,850	(57,379)	16,059	80,007
Housing & Community Services	235,448	1,223,211	(987,763)	150,667	1,298,034
Recreation & Culture	44,124	389,681	(345,557)	26,810	-
Sport & Recreation	717,084	2,191,579	(1,474,495)	477,800	33,420,474
Economic Affairs	1,549,217	5,555,720	(4,006,503)	756,375	78,905,921
Other Purposes (Environmental Protection)	2,941,441	1,836,914	1,104,527	87,092	1,779,093
Community Centre & Halls	34,166	1,486,862	(1,452,696)	-	42,966
Community Services	267,142	334,272	(67,130)	256,040	16,431
<b>TOTAL</b>	<b>16,208,342</b>	<b>17,535,783</b>	<b>(1,327,441)</b>	<b>1,818,629</b>	<b>119,380,029</b>

	INCOME	EXPENSES	OPERATING DEFICIT	GRANTS INCLUDED IN INCOME	TOTAL ASSETS HELD (CURRENT & NON-CURRENT)
<b>2025</b>					
General Public Services	11,791,885	5,020,897	6,770,988	747,441	33,248,436
Public Order & Safety	377,179	123,331	253,848	249,595	74,762
Housing & Community Services	1,226,022	1,241,242	(15,220)	350,157	17,809,102
Recreation & Culture	88,037	278,307	(190,270)	-	-
Sport & Recreation	6,886,889	3,190,735	3,696,154	6,255,584	39,879,161
Economic Affairs	3,454,752	5,323,462	(1,868,710)	2,559,962	54,585,022
Other Purposes (Environmental Protection)	3,168,030	3,217,651	(49,621)	163,376	14,594,044
Community Services	414,578	645,481	(230,903)	347,402	5,447,905
<b>TOTAL</b>	<b>27,407,372</b>	<b>19,041,106</b>	<b>8,366,266</b>	<b>10,673,517</b>	<b>165,638,432</b>

### NOTE 31 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.

	2025 (\$)	2024 (\$)
<b>Cash and financial assets</b>		
<b>Unexpended grants from:</b>		
Non-reciprocal agreement	186,580	799,289

The following liabilities, included in note 20, may be discharged from restricted assets in the first instance.

	2025 (\$)	2024 (\$)
Provisions	642,118	635,033
Provision for landfill restoration	20,391,239	18,734,499

Non-reciprocal agreements of \$186,580 (2024: \$799,289) are restricted with the Northern Territory Government and/or the Australian Government.

Provisions are comprised of employee long service leave, annual leave and personal/carers leave entitlements.

### NOTE 32 FINANCIAL INDICATORS

	2025	2024
<b>CURRENT RATIO</b>		
<b>Current assets - externally restricted assets</b>		
Current liabilities	7.29	7.11
<b>RATE COVERAGE PERCENTAGE</b>		
<b>Rate revenues</b>		
Total revenues	60.67%	69.66%
<b>RATES AND ANNUAL CHARGES OUTSTANDING PERCENTAGE</b>		
<b>Rates and annual charges outstanding</b>		
Rates and annual charges collectible	18.34%	17.44%



## NOTE 33 KEY MANAGEMENT PERSONNEL DISCLOSURES

### Key management personnel

The key management personnel of the Council include the mayor, councillors, CEO, and certain officers prescribed by the Local Government (General) Regulations 2021. In all, 12 persons were paid the following total compensation:

	2025 (\$)	2024 (\$)
Salaries, allowances and other short-term benefits	1,468,378	878,235
Post-employment benefits	185,142	89,134
Long term benefits	16,608	26,204
	<b>1,670,128</b>	<b>993,573</b>

### Chief Executive Officer

Disclosure of total Remuneration provided to CEO as required by General Instruction 2 of the Local Government (General) Regulations 2021:

	Chief Executive Officer I. Stonhill	
	2025 (\$)	2024 (\$)
Salaries, allowances and other short-term benefits	311,771	315,572
Post-employment benefits	14,656	2,582
<b>Total remuneration</b>	<b>326,427</b>	<b>318,154</b>

## NOTE 34 EVENTS AFTER THE REPORTING PERIOD

No matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect the Council's operations, the results of those operations, or the Council's state of affairs in future financial years.







# Independent Auditor's Report

To the Council of Katherine Town Council

## Opinion

We have audited the **Financial Report** of Katherine Town Council (the "**Council**").

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

The **Financial Report** comprises:

- Statement of financial position as at 30 June 2025
- Statement of profit or loss and other comprehensive income, Statement of changes in equity, and Statement of cash flows for the year then ended
- Notes, including material accounting policies
- Chief Executive Officer's Statement.

## Basis for opinion

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

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

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

## Emphasis of matter – Restatement of comparative balances

We draw attention to Note 28 to the financial report, which states that the amounts reported in the previously issued 30 June 2024 Financial Report have been restated and disclosed as comparatives in these Financial Statements. Our opinion is not modified in respect of the matter.

## Restriction on use

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

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

KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation. Liability limited by a scheme approved under Professional Standards Legislation.

## Other information

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

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

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

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

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

The Chief Executive Officer is responsible for:

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

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

## Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- 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 *Australian Auditing Standards* will always detect a material misstatement when it exists.

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

A further description of our responsibilities for the audit of the Financial Report is located at the *Auditing and Assurance Standards Board* website at: [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our Auditor's Report.



KPMG  
Darwin  
17 December 2025









ABBREVIATIONS	FULL FORMS
RAP	Reconciliation Action Plan
ATSI	Aboriginal and Torres Strait Islander staff
CEO	Chief Executive Officer
GYRACC	Godinymayin Yijard Rivers Arts and Culture Centre
BCAC	Binjari Community Aboriginal Corporation
NAIDOC	National Aborigines and Islanders Day Observance Committee
KTC	Katherine Town Council
NRW	National Reconciliation Week
HR	human resources
RWG	RAP Working Group





**KATHERINE**  
TOWN COUNCIL



08 8972 5500



[records@ktc.nt.gov.au](mailto:records@ktc.nt.gov.au)



24 Stuart Highway, Katherine  
PO Box 1071, 0851



[katherine.nt.gov.au](http://katherine.nt.gov.au)