

ALICE SPRINGS TOWN COUNCIL

Annual Report

2023/24



**ALICE SPRINGS
TOWN COUNCIL**

Acknowledgement of Country

Mparntwe tantype Council-arenye mapele itele-areme, apmere nhenhe Arrernte-kenhe, itne ampereke-artweye arrwekelenye uthene mape itele-aretyeke.

Alice Springs Town Council acknowledges the Central Arrernte people who are the traditional owners and custodians of Mparntwe/Alice Springs.

Translation provided by the Alice Springs Language Centre



Table of Contents

ACKNOWLEDGEMENT OF COUNTRY	2
PURPOSE, MISSION & VALUES	5
OUR MISSION	5
OUR VALUES	5
MESSAGE FROM THE MAYOR	7
MESSAGE FROM THE CHIEF EXECUTIVE OFFICER	8
OUR TOWN, OUR HISTORY	10
ALICE SPRINGS TODAY	12
OUR PEOPLE	12
OUR ENVIRONMENT	12
OUR ECONOMY	12
<u>PART ONE:</u>	<u>13</u>
<u>ABOUT THE COUNCIL</u>	<u>13</u>
COUNCIL IN FOCUS	14
THE FIRST COUNCIL	14
COUNCIL STRUCTURE	14
COUNCIL REPRESENTATIVES	14
COMMITTEES, ADVISORY GROUPS AND REPRESENTATION OF EXTERNAL BODIES	15
ELECTED MEMBERS	16
ORGANISATIONAL STRUCTURE	18
<u>PART TWO:</u>	<u>19</u>
<u>REPORTING PERFORMANCE</u>	<u>19</u>
STRATEGIC FRAMEWORK	20
INTEGRATED PLANNING AND REPORTING FRAMEWORK	20
PRIORITY PROJECTS	21
AQUATIC & LEISURE CENTRE ADVENTURE PARK	21
COMMUNITY PARK IMPROVEMENTS	21
COUNCIL ASSET MAINTENANCE AND RENEWAL	21
COMMUNITY INITIATIVES	23
PUBLIC ART	23
CLIMATE & ENVIRONMENT	23
<u>PERFORMANCE TARGETS</u>	<u>25</u>
PILLAR ONE - LIVEABILITY	26
PILLAR TWO - SAFETY	29
PILLAR THREE - ENVIRONMENT	30
PILLAR FOUR - ECONOMY	31
PILLAR FIVE - GOVERNANCE & CIVIC	32
SERVICE DELIVERY	34

<u>PART THREE:</u>	<u>37</u>
<u>LEGISLATIVE REQUIREMENTS PERFORMANCE</u>	<u>37</u>
LEGISLATIVE REQUIREMENTS	38
FREEDOM OF INFORMATION	38
ALLOWANCES AND EXPENSES PAID TO ELECTED MEMBERS	39
ELECTED MEMBERS' MEETING ATTENDANCE	40
GRANTS, ASSISTANCE AND BENEFITS PROVIDED	42
GRANTS RECEIVED	43
<u>PART FOUR:</u>	<u>46</u>
<u>FINANCIAL REPORTS</u>	<u>46</u>
SUMMARY OF FINANCIALS	47
STATEMENT 1. COMPARISON OF ACTUAL PERFORMANCE AGAINST BUDGET	47
STATEMENT 2. REASONS FOR MATERIAL VARIATIONS BETWEEN THE FINAL BUDGET AND ACTUAL PERFORMANCE	49
STATEMENT 3. TOTAL EXPENDITURE FOR EACH COUNCIL COMMITTEE	49
GENERAL PURPOSE FINANCIAL STATEMENTS	53
INDEPENDENT AUDITOR'S REPORT	104





Purpose, Mission & Values

Our Vision is of a brighter future and a prosperous and cohesive community.

We aspire to be modern, inclusive and innovative, bridging divides and forging new paths.

We want to bring our community together, to celebrate this unique place of gathering where the world meets the oldest living culture on Earth.

Our Mission

We will be a smart and efficient Council. We will deliver our services to the community whilst constantly improving our practices and procedures to achieve our vision.

We will always be accountable to the community we serve.

Our Values

Leadership: Our culture, values and accountability are present throughout the organisation.

Collaboration: We work in partnership and are better together.

Trust: Nothing is more important than the trust between the community and ourselves.

Respect: We respect people and genuinely care.

Authenticity: What we do rings true and we do what we say.

Inclusion: We value all people to create a more equal world.

Commitment: We consistently strive towards our mission.

Determination: We endeavour to continuously improve.



*Alice Springs Aquatic
& Leisure Centre
Adventure Park. Photo
taken October 2024.*



Message from the Mayor

It is a privilege to present the Alice Springs Town Council 2023/24 Annual Report, a look back at all that Council has achieved in the past year.

This year has been marked by significant achievements, with Council beginning to turn plans into action to enhance the liveability of our community.

Improvement to infrastructure has been a big highlight of the past year with some exciting projects now finalised. Our brand-new Adventure Park at the Aquatic and

Leisure Centre has been a couple of years in the making but is now nearly complete and will soon be open to the public.

The Adventure Park is a true game changer for families in Alice Springs and is something we're incredibly proud of. Featuring mini golf, a basketball hoop, beach volleyball court and incredible playground equipment, the Park is a shining example of what can be achieved when different levels of government work together for the community. We thank the Federal Government and Northern Territory Government for their contribution towards the project, and now that it's done make sure you get along and enjoy!

The Adventure Park is just one example of recreation infrastructure upgrades across the community this past year. We've also completed an upgrade to the netball and tennis courts for our budding athletes of all ages, as well as significant upgrades to a range of neighbourhood parks including Oleander and Finlayson Parks. All families in Alice Springs deserve to access safe and quality parks and we will continue to prioritise this moving forward.

I would like to acknowledge the CEO and the dedicated Council team that have helped achieve so much in the past year. You have truly embodied our motto of Together for Alice in all that you do. I would also like to thank our Elected Members for showing tremendous vision and care in the Council Chamber. Your want to make Alice Springs a better place is clear, and I look forward to another prosperous year ahead. Together with the community, we are building a brighter future for our town.

Mayor Matt Paterson



Message from the Chief Executive Officer

I am proud to present Alice Springs Town Council's 2023/24 Annual Report.

As the calendar year draws towards an end, it gives us a chance to look back and reflect upon a satisfyingly productive year for Council. We have achieved a lot for our community in the 2023/24 Financial Year with the Council team committed to bringing our *Liveability and Sustainability 2030* plan to life.

This past year we have put plans into action and have seen a range of new infrastructure projects come to fruition. We have also helped improve efficiency within Council and focused on enhanced service delivery for the community. Our team truly values our role in helping enrich the lives of Alice Springs residents and that care for the community is evident in all that we do.

I would like to thank all team members at Council for the role you all play in making the Alice Springs community a wonderful place. The passion and energy you bring to your role makes our town a better place each day. I would also like to thank Mayor Matt Paterson and our Elected Members for your vision and collaboration in helping Alice Springs prosper.

Our work together is far from over, but we are on an exciting path that will enrich the lives of all Centralians.

A stylized, handwritten signature in black ink, appearing to read 'A Wilshire'.

CEO Andrew Wilshire



Our Town, Our History

Apmere Mparntwe has a history which was born in the Altyerre (dreamtime). Athereyurre (Telegraph Station) was where the Central Arrernte people survived for 1000's of years because of the source of water reliability. Athereyurre provided this necessity to the Central Arrernte people.

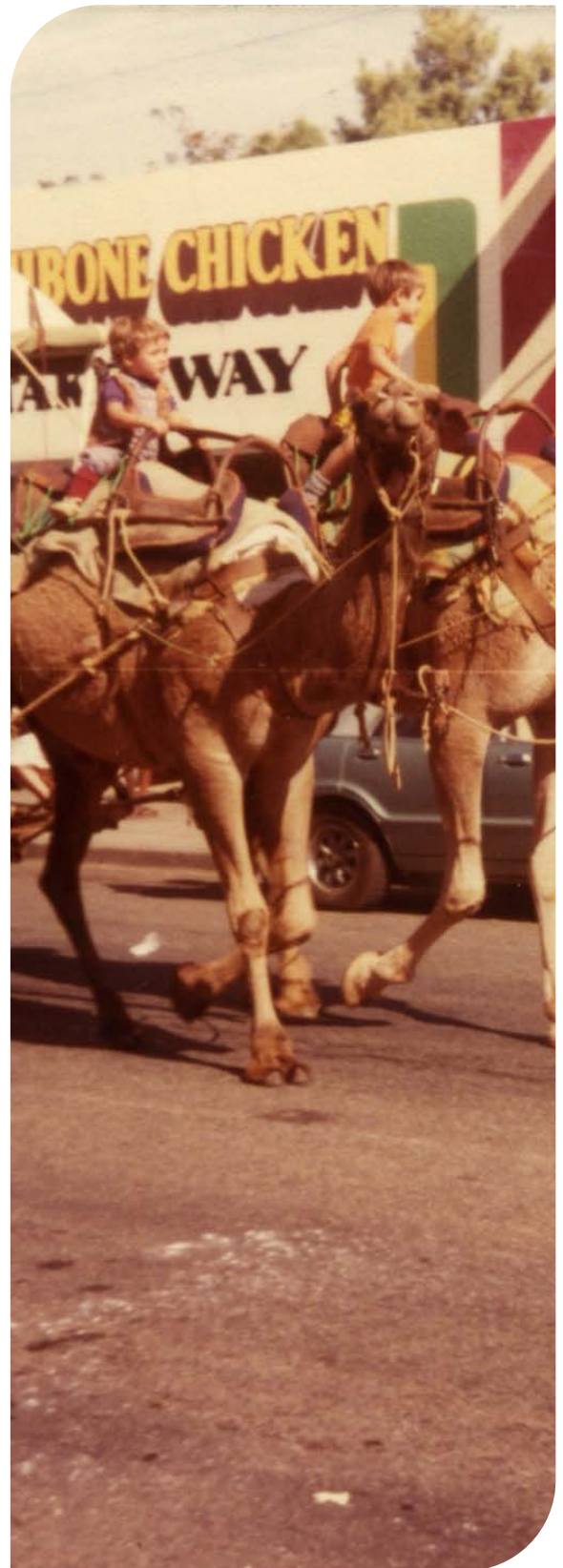
The Mparntwe people of the Central Arrernte tribe lived in this area because of the availability of water and all types of foods this particular area offered, including amerne (vegetables) and akure (meat).

Landmarks such as Ntaripe (Heavitree Gap), Akeyellerre (Billy Goat Hill), Untyeyetwelye (Anzac Hill), Athereyurre (Telegraph Station) and surrounding hill lines all have an Aboriginal presence when looking through Central Arrernte Mparntwe eyes.

They are hidden but not invisible and are very present in the moment about a past history from the Altyerre (dreamtime) of beetles, caterpillars and dogs fighting all travelling in all directions leaving these monumental landmarks in the wake for all to view.

The original town of Stuart, which is also known as the Telegraph Station, was the original location of Alice Springs. The location for the Overlander Telegraph Station was perfect when making a Telegraph Line through the centre of Australia that connected the South to North to "get a message!"

The township started under the name of Stuart; between 1871 and 1933 Alice Springs was simply the name of a waterhole adjacent to the Telegraph Station. It was named after Alice Todd, the wife of Sir Charles Todd, who was the driving force for constructing the Overland Telegraph Line.





The purpose of the telegraph was to assist communication from the north to the south of Australia. Without it, messages could only be delivered by the Afghan cameleers and would take months to be received.

As the town became more connected, fossicking miners looking for gold, mica and tungsten, as well as pastoralists, were drawn to the vast land and great opportunity that was available.

With the harsh and arid environment at the time, the journey from Alice Springs to Arltunga was accessible only by camel. Afghan cameleers forged a vital place in the town's history, driving their camel trains through the unforgiving desert climate. Their legacy is proudly evident in the town today with many local families being direct descendants of those early pioneers.

In 1933 the town took on the name of Alice Springs, and less than ten years later, during World War II, it became a very active base for military personnel. It's estimated around 8,000 soldiers were stationed here and about 200,000 visited.

During the 1960s Alice Springs again became an important defence location with the development of the US and Australian Pine Gap joint defence satellite monitoring base, home to about 700 workers from both countries.

In more modern times, life in Alice Springs has boomed with an increase in tourism and the introduction of large events such as the Camel Cup, the Henley on Todd, the Desert Song Festival, Red CentreNATS, Desert Mob and Parrtjima.

Today, Alice Springs is a home to people from many countries and cultures, with an Aboriginal population of 20.6% and 26.2% of residents speaking a language other than English at home.

Alice Springs today

Our People

Population: 29,213 (2023 ABS ERP)

Target Population Growth: 3.5%

Median Age: 34

Population density: 88.97 persons per square km

Number of dwellings: 11,686

Average household size: 2.51

Aboriginal population: 20.6%

Australian citizens: 78.4%

Population born overseas: 26.2%

Language at home other than English: 24.5%

University Qualification: 27.2%

Trade Qualification: 19.5%

Eligible voters: 14,941

Our Environment

Land area: 328.3 km²

Mean maximum temperature (since 1941): 35.76 °C

Mean minimum temperature (since 1941): 4.93 °C

Our Economy

Alice Springs Gross Regional Product: \$2.4 billion

(in the year ending June 2022)

Median weekly household income: \$2,142

Registered businesses: 2,155

Employed population: 13,727 (46.9%)

Top industry sector of employment:

1. Healthcare & Social Assistance (3,095)
2. Public Administration and Safety (2,394)
3. Education and Training (1,295)



Part One: About the Council



Council in Focus

The First Council

Alice Springs officially became a Municipality on 1 July 1971, with the first Council Meeting of the newly-elected Aldermen held a few days later on 5 July. The first Council comprised several high-profile identities, such as the popular pastoralist and former Federal Member for the NT, Jock Nelson, who was voted in as the first Mayor in a landslide victory over five other candidates. The Jock Nelson Centre at 16 Hartley Street recognises Mr Nelson, who resigned from Council in late-1973 to take up the Darwin-based position of Administrator of the Northern Territory.

Elected Aldermen of the first Council were: Marlene Brown, a local business woman; barrister/solicitor Brian Martin; future inaugural Chief Minister of the NT, Paul Everingham; transport identity Len Kittle; timber merchant Dave Baldock; architect Andrew McPhee; businessman Peter Leunig; and, teacher Allan Dunstan.

Council Structure

The Council sets the strategic and policy direction for the organisation, monitors the performance of its functions, and has the responsibility of financial allocation and resourcing. Their role is to represent the people of Alice Springs providing leadership and guidance to the community. The monthly Ordinary Council Meetings are open to the public who may sit in the public gallery or watch the meeting streamed live.

Council Representatives

There are nine Elected Members who represent the community of Alice Springs. They have specific powers, responsibilities and duties as set out in the *Local Government Act 2019*. The Mayor is elected during the local government elections held every four years and the Deputy Mayor is elected by the Council every 12 months as per Council policy.

Committees, Advisory Groups and Representation of External Bodies

To assist with risk management and decision-making, the Council has two advisory committees that make recommendations to them about any matters the committee believes require the Council's consideration as a result of the committee's functions.

Risk Management and Audit Committee

The Risk Management and Audit Committee (RMAC) is an advisory committee with an objective to provide independent assurance and advice regarding the integrity of Council's financial management and risk, internal control and compliance frameworks. RMAC continues to be chaired by Mr Bryan Whitefield, and supported by the Chief Executive Officer and senior Council officers.

The committee met four times during the 2023/24 financial year and provided oversight of the following:

- ☐ Annual financial statements
- ☐ Compliance review
- ☐ External audit reporting
- ☐ Internal audit assurance
- ☐ Risk management.

Sports Facilities Advisory Committee

The Sports Facilities Advisory Committee (SFAC) provides advice on the provision, appropriate development and management of Council Sporting Facilities within our community.

The committee met three times during the 2023/24 financial year. SFAC provided oversight of the following:

- ☐ develop and oversee implementation of a 10-year Sports Facilities Master Plan;
- ☐ develop and oversee implementation of Sports Facilities Annual Plans;
- ☐ oversee the management of the Sports Facilities Fund as per the Sports Facilities Fund Guidelines;
- ☐ advise and make formal recommendations to Council in matters relating to the development and sustainable management of the sporting facilities in the municipality of Alice Springs;
- ☐ identify strategies that assist Council in achieving its 5% annual sports participation increase as per the ASTC Strategic Plan; and
- ☐ create a forum for collaboration and coordination across sports to address issues that impact on efficient use of facilities, maximum participation, volunteer and spectator support.

Elected Members

14th Alice Springs Town Council

As at 30 June 2024



Mayor

Matt Paterson

0424 652 640

mpaterson@alicesprings.nt.gov.au

Internal Committee Representation

Risk Management and Audit Committee

Sports Facility Advisory Committee

External Committee Representation

Alice Springs Town Council and Lhere Artepe Aboriginal Corporation (LAAC) Partnership Committee

Alice Springs Town Council and Tangentyere Council Steering Committee**

50+ Community Centre Committee

Development Consent Authority

Local Government Association Northern Territory (LGANT)

Outback Highway Development Council Inc (Outback Way)

Tourism Central Australia



Deputy Mayor*

Allison Bitar

0491 055 224

abitar@alicesprings.nt.gov.au

*As at 30 June 2024

External Committee Representation

Alice Springs Town Council & Lhere Artepe Aboriginal Corporation (LAAC) Partnership Committee

Alice Springs Town Council and Tangentyere Council Steering Committee**

Alice Springs Art Foundation

Development Consent Authority (DCA)



Councillor

Mark Coffey

0401 116 166

mcoffey@alicesprings.nt.gov.au

Internal Committee Representation

Risk Management and Audit Committee

Sports Facilities Advisory Committee

External Committee Representation

Alice Springs Town Council and Lhere Artepe

Aboriginal Corporation (LAAC) Partnership Committee

Alice Springs Town Council and Tangentyere Council

Steering Committee**

Outback Highway Development Council Inc (Outback Way)

LGANT General Representative

Development Consent Authority (DCA)



Councillor

Marli Banks

0417 681 111

mbanks@alicesprings.nt.gov.au

External Committee Representation

Alice Springs Town Council & Lhere Artepe Aboriginal Corporation (LAAC) Partnership Committee

Alice Springs Town Council and Tangentyere Council Steering Committee**

Northern Territory Water Safety Advisory Council



Councillor

Steve Brown

0427 792 194

sbrown@alicesprings.nt.gov.au

Internal Committee Representation

Sports Facilities Advisory Committee

External Committee Representation

Alice Springs Town Council & Lhere Artepe Aboriginal Corporation (LAAC) Partnership Committee

Alice Springs Town Council and Tangentyere Council Steering Committee**

Councillor Brown resigned from Alice Springs Town Council as of 18 March 2024.



Councillor

Kim Hopper

0423 397 235

khopper@alicesprings.nt.gov.au

Internal Committee Representation

Risk Management and Audit Committee

External Committee Representation

Alice Springs Town Council and Lhere Artepe Aboriginal Corporation (LAAC) Partnership Committee

RedHOT Arts Central Australia Inc.*

Alice Springs Town Council and Tangentyere Council Steering Committee**

**resigned in May 2024*



Councillor

Michael Liddle

0456 529 769

mliddle@alicesprings.nt.gov.au

External Committee Representation

Alice Springs Town Council and Lhere Artepe Aboriginal Corporation (LAAC) Partnership Committee

Heritage Council

National Indigenous Australians Agency Aboriginal Leadership Group (NIAA)

Alice Springs Town Council and Tangentyere Council Steering Committee**



Councillor*

Eli Melky

0427 012 699

emelky@alicesprings.nt.gov.au

**Held position of Deputy Mayor
June 2023 – August 2023*

External Committee Representation

Alice Springs Town Council and Lhere Artepe Aboriginal Corporation (LAAC) Partnership Committee

Alice Springs Town Council and Tangentyere Council Steering Committee**



Councillor

Gavin Morris

0413 964 838

gmorris@alicesprings.nt.gov.au

Internal Committee Representation

Sports Facilities Advisory Committee

External Committee Representation

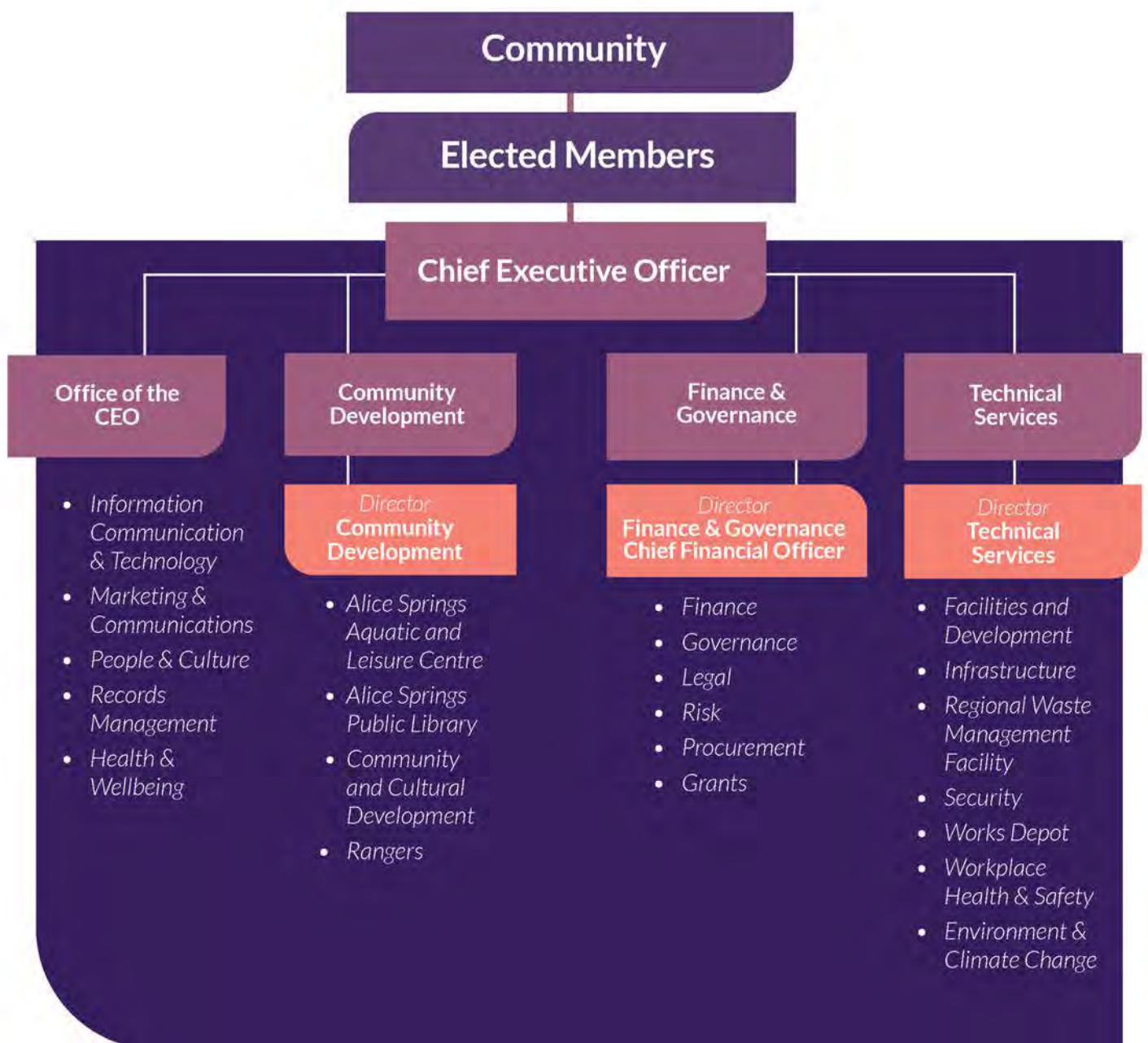
Alice Springs Town Council & Lhere Artepe Aboriginal Corporation (LAAC) Partnership Committee

Alice Springs Town Council and Tangentyere Council Steering Committee**

****Alice Springs Town Council and Tangentyere Council Steering Committee disbanded in June 2024**

Organisational Structure

During this financial year, Council executed an organisational restructure to encourage and supports its diverse and talented workforce, upskilling with a generous training provision and supported by excellent employment terms and conditions in our Enterprise Agreement. The three directorates are: Community Development, Finance & Governance and Technical Services. Council structures its workforce to be productive, enhance the delivery of services to the community and to gain efficiencies within internal collaborations.



Part Two: Reporting Performance





Strategic Framework

Integrated Planning and Reporting Framework

The Alice Springs Town Council's Integrated Planning and Reporting Framework guides the planning process to deliver accountable and measurable links between community aspirations, financial and resource sustainability including effective asset management, and practical service delivery.

The Annual Report measures the outputs of the plan and facilitates a review of the Strategic Plan.

The Integrated Planning and Reporting Framework is outlined below.



Priority Projects

Aquatic & Leisure Centre Adventure Park

The new Adventure Park is near completion with mini golf, play equipment, basketball, beach volleyball, climbing walls, trampolines, and plenty of shade, giving the community another amazing recreational facility.

Community Park Improvements

Finlayson and Oleander Parks received upgrades to play equipment including installation of shade, and shade was also installed at Campbell Park and Grant Park, increasing the comfortable enjoyment of our outdoor spaces.

Ross Park Oval was upgraded to include a new Dog Park, with installation of fencing to increase usability of the space to provide an off-leash dog area separated from the soccer fields.

The Frank McEllister (Araluen) Community Park's upgraded concept design is 100% complete after community consultation, and further community consultation was conducted for the redevelopment of Newland Park into a Skate Park.



Finlayson Park Upgrades. Photo taken October 2024

Council Asset Maintenance and Renewal

Council facilities, plant and equipment were maintained and renewed to ensure our level of service delivery is maintained to a high standard in the future and enhance the safety, health and comfort for the Alice Springs community specifically:

- ❑ 14 roads were resealed in line with the 2023/24 Road Reseal Program.
- ❑ A lighting control switchboard at TIO Traeger Park was replaced, and the PA System was upgraded including installation of a digital screen.
- ❑ Replacement of portable grandstands for community use and event hire.
- ❑ Scheduled replacement of Council plant and vehicles.



Depot Team members at Traeger Park

- ❑ Annual stormwater maintenance was completed in line with the annual maintenance program, including replacement drain pit lids.
- ❑ Scheduled upgrades to, and replacement of, Alice Springs Aquatic & Leisure Centre (ASALC) plant and equipment.
- ❑ Alice Springs Aquatic & Leisure Centre 50m Pool upgrade
- ❑ Regional Waste Management Facility (RWMF) upgrades to drainage as per Storm Water Management requirements in the RWMF Masterplan, as well as scheduled renewals of plant and equipment.
- ❑ Renewal of critical ICT software, asset management, networking and computer infrastructure to enhance the delivery of services, security and records management.
- ❑ Required replacement and upgrades of CCTV infrastructure.
- ❑ Stormwater and infrastructure upgrades on Ragonessi Road and Ilparpa Road.
- ❑ Sealing of Jane Road and design for sealing of Bath Street Laneway.
- ❑ New niche wall at Alice Springs Garden Cemetery.
- ❑ Alice Springs Tennis Courts resurfacing, including eight new synthetic grass courts, and two hardcourts.
- ❑ Alice Springs Netball Court Reconstruction at the Pat Gallagher Netball Centre.
- ❑ Fencing and lighting upgrades across eight locations (Ross Park, Jim McConville Oval, Rhonda Diano Park Oval, Pat Gallagher Netball Stadium, Lyel Kempster Oval, and TIO Traeger Park Oval Hockey Pitch & AFL Clubrooms) as part of the Strengthening Community Safety in Central Australia grant.



*Pat Gallagher Netball Centre upgraded courts.
Photo taken July 2024*



*Tech Services team members at the upgraded Oleander Park's official opening.
Photo taken October 2024.*

Community Initiatives

Public Art

Through employment of a part-time Public Arts Officer as identified in the Alice Springs Town Council (ASTC) Public Art Masterplan, several art installations were completed in the Alice Springs CBD.

As a dedication and acknowledgment of Aboriginal culture and identity of the Arrernte people as the traditional owners of Alice Springs, an installation of a Yeperenye Dreaming sculpture on the Gregory Terrace and Bath Street Roundabout is about the local Aboriginal story of the caterpillar and stink beetle.



Together with local artists and other stakeholders, 23 roller shutters throughout the CBD were painted with a range of murals, significantly increased the aesthetics of this essential security infrastructure.

Climate & Environment

Recognising our role in climate action and preserving the liveability of our town, we increased shade and green infrastructure in Alice Springs through funding for tree planting, and progressed the implementation of the ASTC Climate and Environment Policy.

Through extensive community consultation the ASTC Greening Strategy was completed, with the ultimate aim to increase the CBD tree canopy to reduce the effects of heat.



Greening Strategy promotion excerpts

In addition, starting in September 2023, the Food Organics Garden Organics (FOGO) trial commenced at the Regional Waste Management Facility, resulting in reducing greenhouse gas emissions, prolonging the lifespan of the Regional Waste Management Facility while breaking down food waste efficiently contributing to the concept of a circular economy.



Performance Targets

Alice Springs Town Council's Municipal Plan for 2023/24 outlined Council's direction and priorities to guide focused activity towards achieving the below pillars:

-  Pillar One - **Liveability**
-  Pillar Two - **Safety**
-  Pillar Three - **Environment**
-  Pillar Four – **Economy**
-  Pillar Five – **Governance & Civic**

Key Performance Indicators for each of the strategies can be found in the *Liveability & Sustainability Plan 2030* accessible from the Civic Centre or Council's website at www.alicesprings.nt.gov.au.



Pillar One - Liveability

Alice Springs Town Council is committed to collaborating with key stakeholders to ensure our town fulfils its true potential. Council wants our town to be an example of remote living success, creating a thriving and accessible town to live, work study and play. Through planning for upgraded and new facilities, Council continues to bring Alice Springs' unique character and landscape to life while activating key spaces across the municipality. This will ultimately enrich the quality of life for Central Australian residents and visitors.

2023/24 Measures of Success	Results
Roads	
Complete the 2023/24 Road Reseal Program	✓
Stormwater	
Complete Cromwell Drive drainage works	✓
Undertake annual storm water maintenance	✓
Develop a 3-year maintenance program	✓
Parks & Recreation	
Complete Skate Park design and tender documents	✓
Upgrade shade structures to parks	✓
Complete design and tender of Araluen Park upgrade	✓
Complete upgrade of three parks	✓
Undertake consultation and submit planning application for consolidation of one park identified in the Parks Masterplan	→
Accessibility	
Upgrade accessibility to Council owned facilities	✓
Libraries	
Development of a Library Masterplan	→
Aquatic & Leisure Centre	
Complete the Adventure Playground at the Alice Springs Aquatic & Leisure centre	→
Delivery of an Australia Day Pool Party	✓

Performance: ✓ Achieved → Progressing ✗ Not achieved

Community and Cultural Development	
Implementation of Year One of the <i>Multicultural Action Plan</i>	✓
Delivery of two cross-cultural training sessions for migrants and new arrivals	→
Events – Delivery of:	
Five night markets	✓
Five Pop-up Parks	✓
Christmas Carnival	✓
Finke Street Party	✓
Big Day Out in Harmony	✓
A Reconciliation Week event	✓
Seniors Week events	✓
Mayoral Awards for International People with Disability	✓
International Women’s Day event	✓
Three school holidays programs	✓
Phoney Film Festival	✓
Recycled Art Prize Event	✓
Summer SAM program	✓
Public Art	
Employment of a part-time Public Arts Officer	✓
Workshop held for the education of officers on artistic and practical considerations when creating public art	→
Professional development program developed for local artists	→
Installation of ten additional banners	✓
Installation of Todd River functional art, seating, signage and sculptures	→
Installation of roundabout art	✓
Delivery of a new mural	✓

Performance: ✓ Achieved → Progressing ✗ Not achieved



Pillar Two - Safety

Alice Springs is a unique and prosperous place to live and work. This relies heavily on ongoing considerations and support around community safety. Council understands the need for residents and visitors to feel safe and secure in the town while experiencing all that Alice Springs has to offer. We are committed to working with all levels of government, as well as the community and individuals, to ensure Alice Springs becomes a safer place to live.

2023/24 Measures of Success	Results
Rationalisation of Council's CCTV Infrastructure	✓
Upgrades to community lighting	✓

Performance: ✓ Achieved → Progressing ✗ Not achieved



Pillar Three - Environment

Alice Springs Town Council recognises its role in climate action and preserving the liveability of our town. We remain dedicated to reducing our overall environmental footprint and contributing to a sustainable future for generations to come. Alice Springs is a destination made by our unique composition of people and place. The Alice Springs community is one that cares deeply about the environment and its response to climate change. Council shares this commitment to change and has developed ways to help Alice Springs become a more sustainable town, including heat mitigation, water and greening strategies.

2023/24 Measures of Success	Results
Complete the Alice Springs Greening Strategy	✓
Undertake Food Organics Garden Organics (FOGO) trial at the Regional Waste Management Facility	✓
Implement an internal Alice Springs Town Council FOGO at Council run facilities	✓
Create a Kerbside Recycling business case	✓
Alice Springs Town Council Water Strategy	✓
Complete programmed works in the Climate and Environment Implementation Plan	✓

Performance: ✓ Achieved → Progressing ✗ Not achieved



Pillar Four - Economy

Alice Springs at its best is a vibrant place that is a space for economic and social excellence. Council continues to pursue opportunities supporting local business owners in Alice Springs encouraging the creativity and ingenuity that makes our region unique. There has been a strong focus on collaborating with all forms of government as well as industry bodies wherever possible to achieve positive outcomes for all current and potential business owners in our community.

2023/24 Measures of Success	Results
Undertake Concept Design and Consultation of the Alice Springs CBD Revitalisation	✓
Performance: ✓ Achieved → Progressing ✗ Not achieved	



Pillar Five - Governance & Civic

Alice Springs Town Council commits to demonstrating our rigorous and thoughtful decision-making process at every available opportunity. Council recognises the need of operating in an ethical and transparent manner at all times. Alice Springs residents expect a local government they trust and Council strives to meet those expectations with every decision. Council commits to true and genuine consultation with residents of Alice Springs to create a vibrant and liveable town.

2023/24 Measures of Success	Results
Implement an Asset Management System	✓
Undertake complete condition assessments of three facilities	✓
Implement an Asset Management Information System	×
Implement the Information Management Governance and Framework Policy	→
Upgrade the electronic Records Management System	→
Undertake an internal review and implement a schedule to update Council Policies	→
Development of a Workforce Plan	×
Review and refine the Workplace Health & Safety Management System	✓
Implement Wellbeing Health & Safety initiatives	✓

Performance: ✓ Achieved → Progressing × Not achieved



Council Manages

8

SPORTING
GROUNDS
& OVALS

73

PARKS &
GARDENS

250

KM OF
ROADS

120

KM OF
STORMWATER

3

CEMETERIES

400

KM OF
VERGES

2,736

SOLAR PANELS

3

POOLS

WASTE
MANAGEMENT
FOR
10,733
PROPERTIES

Service Delivery

A significant proportion of Council's resources are dedicated to delivering services, programs and activities. These services maintain and renew the amenity of community facilities to enhance the safety, health and comfort for the users, and combined with programs and activities, increases the social capital of the community of Alice Springs.

Function	Service, Program or Activity
Community Events & Programs	- Community events and programs - Cultural development and activities - Healthy Communities
Sponsorship & Grants	- Sponsorship for events - Grants for community initiatives - Public arts
Recreational Services	- ASALC maintenance, renewal program and management - Recreational programs and activities - Sport and recreational services
Social Amenity	- Ranger services including animal control - Permit issuance - Parking and by-law compliance - Regulation of activities in public spaces
Library Services	- Library management - Library collections and borrowing services - E-resources, print and Wi-Fi services - Events and activities
Leadership & Innovation	- Office of the CEO - Executive Management
Governance & Civic	- Governance and electoral administration - Council administration

Planning & Economic Development	▪ Economic development, workshops and stimulus initiatives ▪ Grants administration
Corporate Support & Leadership	▪ Audit and risk management ▪ Corporate planning and communications ▪ Financial management and procurement ▪ ICT, records and security management ▪ People & Culture management
Wellbeing Health & Safety	▪ Workplace Health & Safety ▪ Safety review activities
Technical Services & Developments	▪ Development assessments ▪ Technical services management
Infrastructure Management	▪ Asset performance management
Community Amenity & Facilities	▪ Public Art Collection and maintenance ▪ Parks and gardens maintenance and renewal ▪ Sports facilities maintenance and renewal ▪ Cemetery maintenance
Environmental Services	▪ Solar ▪ Food Organics & Garden Organics (FOGO)
Waste Services	▪ Landfill management ▪ Residential, commercial and recreational spaces rubbish collection ▪ Recycling services





Part Three: Legislative Requirements



Legislative Requirements

This annual report has been produced in accordance with the *Local Government Act 2019* to provide a comprehensive account of the activities and achievements of Alice Springs Town Council.

Council's performance is assessed against the strategic pillars in its Strategic plan, Alice Springs Liveability & Sustainability 2030, and the objectives and actions in the Municipal Plan 2023/2024, adopted at the Ordinary Meeting held 27 June 2023.

Alice Springs Town Council utilises records and archives management practices to be compliant with Part 9 of the *Information Act 2002*.

While this annual report is primarily produced to comply with statutory requirements, the report also provides a relevant overview for residents, visitors, employees, government, and other interested parties.

Freedom of Information

In accordance with the *Information Act 2002*, the public may request access to information (Freedom of Information) which is either personal to them or information related to business.

There were three Freedom of Information (FOI) requests to Alice Springs Town Council in 2023/24.



Allowances and expenses paid to elected members

For the 2023/24 financial year, Elected Members were paid allowances permissible under the Northern Territory Remuneration Tribunal Determination No. 1 of 2023: Allowances for Members for Local Government Councils and as outlined in the table below

Allowance Claimable	Base	Provision of Motor Vehicle (Mayor)	Extra Meeting	Childcare	Professional Development	Total
Elected Member						
Mayor Paterson	111,000	22,917				133,917
Deputy Mayor Bitar	36,228		8,900		1,020	46,148
Councillor Banks	22,000		10,000	1,260	3,825	37,085
Councillor Brown*	15,950					15,950
Councillor Coffey	22,000		6,900			28,900
Councillor Hopper	22,000		7,400		8,000	37,400
Councillor Liddle	22,000		5,200			27,200
Councillor Melky	24,272		8,700			32,972
Councillor Morris	22,000		5,500			27,500
Total Allowances Paid	297,450	22,917	55,950	1,260	12,845	390,421

Note: To the nearest whole dollar and reconciled amounts

* Partial Term



Elected Members' meeting attendance

Elected Member	Ordinary Council Meetings attended	Ordinary Meeting Apology	Special Meetings Attended	Special meeting apology	Forums attended
TOTAL MEETINGS	12		3		26
Mayor Paterson	12		3		24
Deputy Mayor Bitar	11	1	3		23
Councillor Banks	11	1	3		21
Councillor Brown*	7	1			15
Councillor Coffey	11	1	2	1	18
Councillor Hopper	11	1	3		24
Councillor Liddle	10	2	2	1	14
Councillor Melky	12		2	1	25
Councillor Morris	12		1	2	16

* Partial Term



Committee meeting attendance

Committee	Sports Facilities Advisory		Risk Management and Audit	
Elected Member	Attendance	% Attendance	Attendance	% Attendance
Mayor Paterson	3/3	100%	4/4	100%
Deputy Mayor Bitar			1/1	100%
Councillor Banks				
Councillor Brown*	0/2	0%		
Councillor Coffey	1/3	33%	3/4	75%
Councillor Hopper			1/3	33%
Councillor Liddle				
Councillor Melky				
Councillor Morris	2/3	66%		

Note: Where no figure is recorded, the Elected Member was not a committee member.

* Partial Term



Grants, assistance and benefits provided

Community Grants: Council's annual Community Support program included delivery of a grants workshop with 32 attendees and a total of \$58,449 distributed for local programs and initiatives.

Cash Sponsorship: Council issued a total of \$70,000 cash sponsorships to seven recipients, supporting the development and staging of a diverse range of community events in Alice Springs.

In-Kind Sponsorship: Council delivered a total value of \$311,865 of in-kind support to community groups and organisations. This comprised equipment loans, public places and sporting oval permits, assisting with the delivery of diverse and vibrant events and projects.

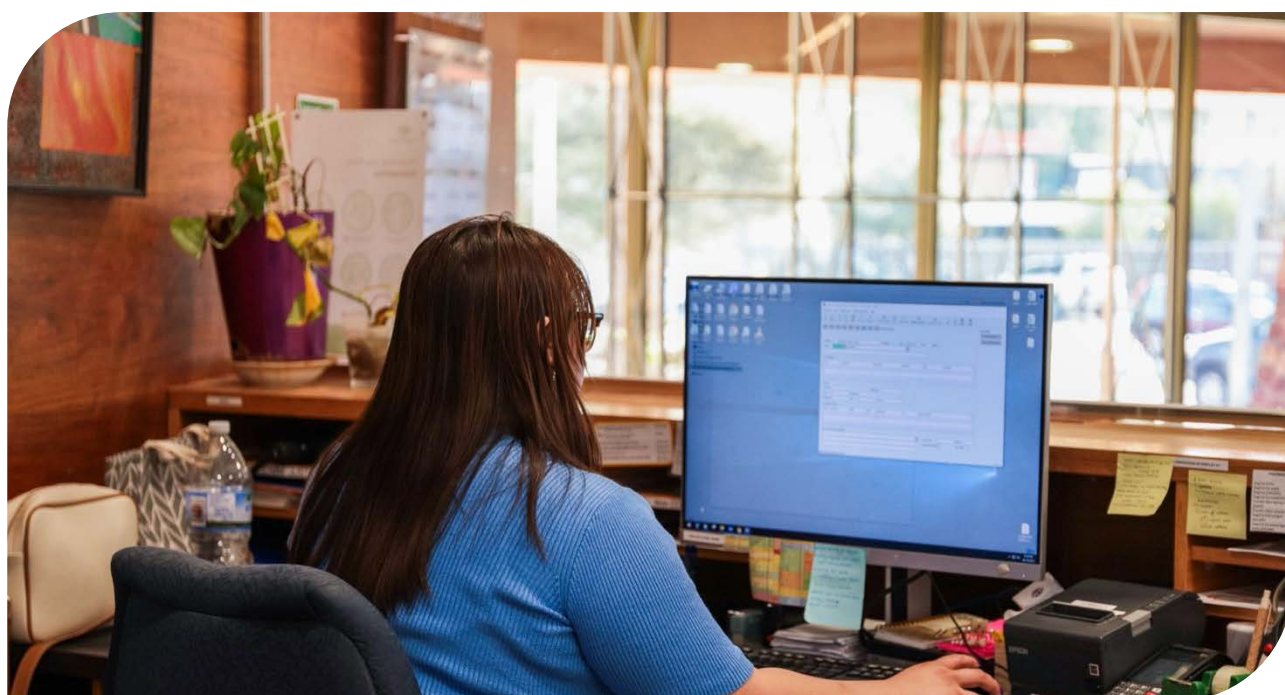


Grants Received

Successful Applications 2023/24		Description	Received \$
Commonwealth Grants			
National Indigenous Australians Agency		NAIDOC Local Grants	10,000
Department of Industry, Science & Resources		Alice Springs CCTV, lighting and Security works	2,000,000
Department of Infrastructure, Transport, Regional Development, Communications & the Arts		Roads to Recovery Program	814,544
Department of Infrastructure, Transport, Regional Development, Communications & the Arts	Local Roads & Community Infrastructure Program (LRCI)	LRCI Phase 4 Part B Stormwater Cleaning	149,781
Department of Territory Families Housing & Communities		Jim McConville Park	400,000
National Indigenous Australians Agency		NIAA Summer Sam Holiday	312,000
		Outdoor Theatre	1,000
Department of Infrastructure, Transport, Regional Development, Communications & the Arts	Local Roads & Community Infrastructure Program (LRCI)	LRCI Phase 4 Part A Park Redevelopment	260,000
Department of Infrastructure, Transport, Regional Development, Communications & the Arts		Alice Springs Netball Association Inc	250,000
Department of Infrastructure, Transport, Regional Development, Communications & the Arts		Netball Resurfacing and Shade Structure	1,039,547
		Subtotal	5,236,872
Northern Territory Government Grants			
Department of the Chief Minister & Cabinet	Activate Alice Grants 2023/24	Container Recycling	10,000
Department of Territory Families, Housing & Communities		Seniors Month Grant	1,000
Northern Territory Government		Harmony Day Grant	800
Department of Territory Families, Housing & Communities	International Day of people with disability (IDPWD)	Mayoral Awards - IDPWD	3,500

Successful Applications 2023/24		Description	Received \$
Northern Territory Government		Town Camp Funding	203,000
Northern Territory Government		Library Operational	617,882
Department of Territory Families, Housing & Communities		Celebrating Seniors Month - Library	2,000
Department of the Chief Minister & Cabinet	Regional Summer Program	Aquatic & Leisure Centre - Summer in Central Australia	364,968
Northern Territory Government		Australia Day Party	11,918
Department of Territory Families, Housing & Communities	International Women's day	International Womens Day	2,500
Department of Infrastructure Planning & Logistics		Black Spot Railway Crossings	247,273
Department of the Chief Minister & Cabinet		Grant - Arrernte Culture & Language Workshop	1,500
Northern Territory Government - Northern Territory Recycling Modernisation Fund		Granulator for Regional Waste Management Facility	57,125
Department of Industry Tourism & Trade		Roundabout Art Installation	33,000
Department of Territory Families, Housing & Communities	Northern Territory Men's Places Grants Program	Mens Places	16,625
Department of Territory Families, Housing & Communities	Alice Springs Youth Activities Grant 2023	Youth Activities Centre Based	35,000
Department of Territory Families, Housing & Communities	NT Youth Week 2024	Youth Week Skate Boarding	2,000
Department of the Chief Minister & Cabinet	Activate Alice Grants 2023/24	Todd Mall Traders Assoc Seed	15,000
Northern Territory Government		Roads Grant	66,598
Northern Territory Government		FAA General Purpose Grant	104,831
Department of Territory Families Housing and Communities		Youth Sports Activation Program	150,000

Successful Applications 2023/24		Description	Received \$
Department of the Chief Minister & Cabinet		Staff Amenities Upgrade Depot	250,000
Department of the Chief Minister & Cabinet	Activate Alice 2023/24	Audio & Visual Projection	52,000
Department of the Chief Minister & Cabinet	Activate Alice 2023/24	Welcome to Alice Springs Community Event	5,000
Department of the Chief Minister & Cabinet	Activate Alice 2023/24	Roller Shutter Artwork	100,000
Department of the Chief Minister & Cabinet		Pop Up Gallery	9,562
Northern Territory Government		Pensioner Subsidies	160,776
Northern Territory Government		Design of combined Winter School Holiday calendar	10,000
Northern Territory Government		Public Art	1,091
Australia Day Council - Northern Territory		National Australia Day Council	2,021
Department of the Chief Minister & Cabinet	Activate Alice Grants 2023/24	Pop Up Park Series	55,980
Northern Territory Government		Australia Day	4,061
Northern Territory Government		Alice Spring Tennis Association	100,000
Northern Territory Government		Footpath Program	120,000
		Subtotal	2,817,011



A photograph of children playing at a park. In the foreground, a child in a blue shirt and dark shorts is running on a sandy path, wearing a dark bucket hat. In the background, other children in yellow and blue uniforms are playing on a metal play structure. The scene is set outdoors with trees and a building in the distance.

Part Four: Financial Reports

*Finlayson Park Opening. Photo
taken October 2024.*

Summary of Financials

Statement 1. Comparison of Actual Performance Against Budget

Table 1.1 Income and Expenditure Statement

	Financial Year Original Budget \$	Financial Year Final Budget \$	Actual Performance \$	Variation - Final Budget and Actuals \$
OPERATING INCOME				
Rates	27,413,311	27,413,311	27,395,000	18,311
Charges	4,550,443	4,550,443	4,558,000	(7,557)
Fees and Charges	5,632,517	5,750,822	5,494,000	256,822
Operating Grants and Subsidies	3,332,109	6,452,519	6,920,663	(468,144)
Interest / Investment Income	1,671,738	1,740,000	2,889,000	(1,149,000)
Commercial and Other Income	831,137	597,978	1,021,000	(423,022)
TOTAL OPERATING INCOME	43,431,255	46,505,073	48,277,663	(1,772,590)
OPERATING EXPENDITURE				
Employee Expenses	19,889,621	20,347,678	20,511,000	(163,322)
Materials and Contracts	11,211,324	17,103,115	13,160,473	3,942,642
Elected Member Allowances	383,500	408,500	395,740	12,760
Elected Member Expenses	46,023	46,023	1,260	44,763
Council Committee Allowances *	79,043	79,043	3,836	75,207
Council Committee Expenses **	5,513	5,513	5,691	(178)
Depreciation, Amortisation and Impairment	9,571,557	9,571,557	10,053,000	(481,443)
Other Expenses	7,291,598	5,821,378	7,339,000	(1,517,622)
TOTAL OPERATING EXPENDITURE	48,478,179	53,382,807	51,470,000	1,912,807
OPERATING SURPLUS / DEFICIT	(5,046,924)	(6,877,734)	(3,192,337)	(3,685,397)

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

Table 1.2 Annual Operating Position

	Financial Year Original Budget \$	Financial Year Final Budget \$	Actual Performance \$	Variation - Final Budget and Actuals \$
OPERATING SURPLUS / DEFICIT	(5,046,924)	(6,877,734)	(3,192,337)	(3,685,397)
Remove NON-CASH ITEMS				
Less Non-Cash Income				
Add Back Non-Cash Expenses	9,571,557	9,571,557	10,053,000	(481,443)
TOTAL NON-CASH ITEMS	9,571,557	9,571,557	10,053,000	(481,443)
Adjusted Operating Surplus	4,524,633	2,693,823	6,860,663	(4,166,840)
Non-adjusted Operating Surplus/Deficit	(5,046,924)	(6,877,734)	(3,192,337)	(3,685,397)
Less ADDITIONAL OUTFLOWS				
Capital Expenditure	11,050,633	12,538,650	8,921,248	3,617,402
Borrowing Repayments (Principal Only)				
Transfer to Reserves	7,690,633	10,966,538	24,438,835	-13,472,297
Other Outflows				
TOTAL ADDITIONAL OUTFLOWS	18,741,266	23,505,188	33,360,083	(9,854,895)
Add ADDITIONAL OUTFLOWS				
Capital Grants Income	3,166,000	3,517,715	305,337	3,212,378
Transfers from Reserves	11,050,633	17,293,650	12,992,531	4,301,119
TOTAL ADDITIONAL INFLOWS	14,216,633	20,811,365	13,297,868	7,513,497
NET OPERATING POSITION	0	0	(13,201,552)	(13,201,552)



Statement 2. Reasons for material variations between the Final Budget and Actual Performance

Operating Income

Operating income had a positive variance of \$1.8M as compared to the final year budget. This was mainly as a result of higher interest rate than budgeted.

Operating Expenses

The overall \$1.9M decreased operating expenses variance was due to materials and contracts being below budget by \$4M. Purchase order commitments \$2.4M has not been recognised as expenses as at 30 June 2024. Other expenses are over budget by \$1.5M due to bad debt provision \$1.3M and sales of asset expenses \$0.6M.

Capital Expenditure

The capital expenditure was lower than expected as there was less capital income to support the budgeted expenditure.

Capital Gains

The capital grants received have not been expended and cannot be recognised as income.

Statement 3. Total Expenditure for Each Council Committee

Table 3.1 Council Committee Expenditure

	Council Committee Allowances	Council Committee Expenses	Total
	\$	\$	\$
OPERATING INCOME			
Risk Management and Audit Committee	3,836	5,691	9,527
Sports Facilities Advisory Committee		133	133
TOTAL	3,836	5,824	9,660



Alice Springs Town Council

General Purpose Financial Report

for the year ended 30 June 2024



Alice Springs Town Council
General Purpose Financial Report
for the year ended 30 June 2024

Table of Contents

	Page
Chief Executive Officer's Statement	1
Principal Financial Statements	
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Cash Flows	4
Statement of Changes in Equity	5
Notes to and forming part of the Financial Statements	6
Independent Auditor's Report to the Chief Executive Officer of Alice Springs Town Council	50

Alice Springs Town Council
Annual General Purpose Financial Statements
for the year ended 30 June 2024

CHIEF EXECUTIVE OFFICER'S STATEMENT

I have been authorised by the Council to certify the financial statements in their final form. In my opinion:

- the accompanying financial statements comply with the *Local Government Act 2019, Local Government (General) Regulations 2021* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Council's financial position at 30 June 2024 and the results of its operations and cash flows for the financial year then ended.
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Council's accounting and other records.



Andrew Wilsmore

CHIEF EXECUTIVE OFFICER

Date: 29 October 2024

Alice Springs Town Council
Statement of Comprehensive Income
for the year ended 30 June 2024

		2024	2023
	Notes	\$'000	\$'000
INCOME			
Rates	2	31,953	29,691
Statutory charges	2	178	283
User charges	2	5,315	5,262
Grants, subsidies and contributions	2	7,226	3,785
Investment income	2	2,889	1,640
Other income	2	1,021	1,097
Total Income		48,582	41,758
EXPENSES			
Employee costs	3	20,511	19,366
Materials, contracts & other expenses	3	19,444	16,151
Depreciation, amortisation & impairment	3	10,053	9,252
Finance costs	3	887	-
Total Expenses		50,895	44,769
OPERATING SURPLUS / (DEFICIT)		(2,313)	(3,011)
Net Gain (Loss) on disposal of assets	4	(575)	70
NET DEFICIT (transferred to Equity Statement)		(2,888)	(2,941)
TOTAL COMPREHENSIVE LOSS		(2,888)	(2,941)

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

Alice Springs Town Council
Statement of Financial Position
as at 30 June 2024

		2024	2023
	Notes	\$'000	\$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	49,308	48,308
Trade & other receivables	5	6,642	5,863
Inventories	5	165	250
Other current assets	5	242	329
Total Current Assets		56,357	54,750
Non-current Assets			
Other non-current assets	6	2,343	307
Infrastructure, property, plant & equipment	7	285,664	290,799
Total Non-current Assets		288,007	291,106
Total Assets		344,364	345,856
LIABILITIES			
Current Liabilities			
Trade & other payables	8	7,562	6,147
Provisions	8	2,450	2,042
Total Current Liabilities		10,012	8,189
Non-current Liabilities			
Provisions	8	18,889	19,316
Total Non-current Liabilities		18,889	19,316
Total Liabilities		28,901	27,505
NET ASSETS		315,463	318,351
EQUITY			
Accumulated Surplus/(Deficit)		(11,944)	2,394
Asset Revaluation Reserve	9	292,273	292,273
Other Reserves	9	35,134	23,684
Total Council Equity		315,463	318,351
TOTAL EQUITY		315,463	318,351

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

Alice Springs Town Council
Statement of Cash Flows
for the year ended 30 June 2024

		2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$'000	\$'000
<i>Receipts:</i>			
Rates - general & other		31,228	28,421
Fees & other charges		209	311
User charges		5,883	5,788
Investment income		2,855	1,164
Grants		7,568	4,792
Other revenues		769	1,207
<i>Payments:</i>			
Employee costs		(20,320)	(19,366)
Materials, contracts & other expenses		(18,559)	(16,883)
Net Cash provided by (or used in) Operating Activities	11	9,633	5,434
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Sale of assets		-	3,769
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(8,633)	(2,377)
Net Cash provided by (or used in) Investing Activities		(8,633)	1,392
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		1,000	6,826
Cash & cash equivalents at beginning of period	11	48,308	41,482
Cash & cash equivalents at end of period	11	49,308	48,308

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

Alice Springs Town Council
Statement of Changes in Equity
for the year ended 30 June 2024

		Acc'd Surplus/ (Deficit)	Asset Rev'n Reserve	Other Reserves	Total Council Equity
	2024	Notes	\$'000	\$'000	\$'000
Balance at end of previous reporting period			2,394	292,273	23,684
Opening balance			2,394	292,273	23,684
Net Deficit for Year			(2,888)	-	(2,888)
Transfers between reserves			(11,450)	-	11,450
Balance at end of period		9	(11,944)	292,273	35,134
	2023		\$'000	\$'000	\$'000
Balance at end of previous reporting period			6,678	292,273	22,341
Opening balance			6,678	292,273	22,341
Net Deficit for Year			(2,941)	-	(2,941)
Transfers between reserves			(1,343)	-	1,343
Balance at end of period		9	2,394	292,273	23,684

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

Alice Springs Town Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1 - Material Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue on 29 October 2024.

1.2 Historical Cost Convention

Except for revaluation of Infrastructure, Property Plant & Equipment, these financial statements have been prepared in accordance with the historical cost convention. Cost is based on fair values of the consideration given in exchange of assets. All amounts are presented in Australian dollars, unless otherwise noted.

1.3 Critical Accounting Estimates

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

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

2 The Local Government Reporting Entity

Alice Springs Town Council is incorporated under the NT Local Government Act and has its principal place of business at 93 Todd Mall, Alice Springs. These financial statements include the Council's direct operations and all cost centres through which the Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas have been eliminated.

3 Income 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 or services. Performance obligations may be completed at a point in time or over time.

Rates and levies

Rates are recognised at the point in time when Council has unconditional entitlement to the funds which is at the commencement of rating period. Rates over paid at the end of the reporting period are classified as a current liability.

Statutory and user charges

Fees and charges are recognised at the point in time when Council has unconditional entitlement to the funds. Generally this is upon lodgement of the relevant applications of documents, issuing of the infringement notice or when the service is provided.

Grants, subsidies, and contributions

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

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.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 1 - Material Accounting Policies (con't)

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 Council satisfies its obligations under the transfer.

Investment income

Interest received from term deposits is recognised as it accrues over the term of the investment. No dividends were received during the reporting period.

Other Revenue

Other revenue is recognised at the point in time when the Council satisfies the performance obligation. The Council typically satisfies its performance obligations when:

- the amount of revenue, stage of completion and transaction costs incurred can be reliably measured, and
- it is probable that the economic benefits associated with the transaction will flow to the Council.

4 Cash, Cash Equivalents and Other Financial Instruments

Cash assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value.

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. Other receivables are generally unsecured and do not bear interest.

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any loss provision. Other receivables are recognised at amortised cost, less any loss provision.

For trade and other receivables, the Council applies a simplified approach in calculating the expected credit loss (ECL). Therefore the Council does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Council has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The Council considers trade and other receivables in default when contractual payments are 30 days past due. However, in certain cases, the Council may also consider a financial asset to be in default when internal or external information indicates that the Council is unlikely to receive the outstanding contractual amounts in full before considering any credit enhancements held by the Council. Trade and other receivables are written off when there is no reasonable expectation of recovering the contractual cash flows.

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

5 Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential.

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

Alice Springs Town Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1 - Material Accounting Policies (con't)

6.2 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. Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Land improvements	\$5,000
Buildings	\$5,000
Furniture and office equipment	\$5,000
Plant and equipment	\$5,000
Infrastructure	
- Sealed roads	\$5,000
- Unsealed roads	\$5,000
- Stormwater drainage	\$5,000
- Other	\$5,000
Art collection and heritage	\$5,000

6.3 Subsequent Recognition

Certain classes of assets are revalued on a regular basis such that the carrying values are not materially different from fair value. Additions acquired subsequent to a valuation are recognised as cost until the next valuation. These costs are deemed to be the fair value at 30 June 2024. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further details of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

6.4 Depreciation of Non-Current Assets

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

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

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

Land Improvements	10 to 25 years
Buildings	20 to 100 years
Furniture & Office Equipment	3 to 10 years
Plant & Equipment	3 to 35 years
Infrastructure	
Sealed Roads – formation	Not Depreciated
Sealed Roads – pavement	20 years
Sealed Roads – seal	25 years
Sealed Roads – drainage & kerbing	60 years
Unsealed Roads – formation	Not Depreciated
Unsealed Roads – surface sheeting	15 years
Stormwater drainage	50 to 100 years
Other	15 to 80 years
Art Collection & Heritage	Indefinite

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 1 - Material Accounting Policies (con't)

6.5 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

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

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

There are no indicators of impairment at 30 June 2024.

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

Amounts 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.

8 Employee Benefits

8.1 Salaries, Wages & Compensated Absences

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

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

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

8.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Super fund (formerly Statewide Superannuation Scheme). The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 16.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 1 - Material Accounting Policies (con't)

9 Provisions for Reinstatement, Restoration and Rehabilitation

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. 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.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

Restoration of Landfill provision – Note 8 Liabilities

The Council has recognised a provision for restoration for landfill of the Regional Waste Management Facility Stages 1 to 5, being those stages that are operational (have been disturbed) at 30 June 2024. This provision represents Council's current best estimate of the present value of restoration costs to meet its legal and contractual, regulatory environmental requirements which have been estimated to occur in 2039. The timing, methodology and technology current at the time of restoration will impact this estimate in future periods. This provision calculation has been updated to recognise the liability in the Balance Sheet and a Right of Use Asset for Landfill under paragraph 24 of AAS16. The Right of Use Asset will be amortised over its estimated life.

10 Leases

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

The Council's Leases are peppercorn leases and in accordance with AASB 2018.8 the Council have elected to recognise the leases at cost.

Council as a lessee:

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

i) Right-of-use assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset.

Right of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

ii) Lease liabilities

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

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

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

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 1 - Material Accounting Policies (con't)

11 GST Implications

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

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

12 New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 July 2023. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Standards issued by the AASB not yet effective

The AASB has issued new and amended Australian Accounting Standards and Interpretations that are not effective as of 30 June 2024. These standards have not yet been adopted by Council and will be included into the financial statements upon their effective dates. The following list identifies all applicable new and amended Australian Accounting Standards and Interpretations that were issued but are not yet effective as of 30 June 2024.

Effective for annual report periods beginning on or after 1 July 2024:

AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2021-6 and AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants)

AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

Effective for annual report periods beginning on or after 1 July 2026:

AASB 17 Insurance Contracts (amended by AASB 2020-5, AASB 2022-1, AASB 2022-8 and AASB 2022-9 Insurance Contracts in the Public Sector)

13 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.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

	2024	2023
Notes	\$'000	\$'000
Note 2 - INCOME		
RATES REVENUES		
<u>General Rates</u>		
Residential	17,200	15,991
Rural	718	667
Business	9,389	8,721
Airport	88	82
	27,395	25,461
<u>Other Rates</u> (including service charges)		
Waste collection	4,558	4,230
	4,558	4,230
Total Rates	31,953	29,691
STATUTORY CHARGES		
Regulatory / Statutory Fees	178	283
	178	283
USER CHARGES		
Cemetery Charges	266	218
Aquatic & Leisure Centre Income	832	895
Weighbridge Charges	3,469	3,588
Night Markets	-	6
Library Charges	26	31
Tip Shop	255	258
Hire of Council Equipment	-	16
Rates Searches	27	28
Rental Charges	359	119
Sundry charges	82	103
	5,315	5,262
INVESTMENT INCOME		
Interest on investments:		
Banks & other	2,594	1,549
Interest on overdue rates and charges	295	91
Total Investment Income	2,889	1,640

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 2 - INCOME (con't)

	Notes	2024 \$'000	2023 \$'000
OTHER INCOME			
Sundry income		98	42
Fines		170	109
Fuel Rebates		92	165
Insurance Claims		131	109
Development Consent Authority Charges		72	68
Other income		458	604
Total Other Income		1,021	1,097
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		2,635	584
Total amounts received specifically for new or upgraded assets		2,635	584
Other grants, subsidies and contributions		2,273	1,384
Untied - Financial Assistance Grant		2,062	1,781
Roads to Recovery		255	37
Total other grants, subsidies and contributions		4,591	3,202
Total grants, subsidies, contributions		7,226	3,785
<i>The functions to which these grants relate are shown in Note 12.</i>			
Sources of grants			
Commonwealth government		2,586	465
Territory government		4,250	3,320
Other		390	-
		7,226	3,785

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 2 - INCOME (con't)

	2024	2023
Notes	\$'000	\$'000
Conditions over grants & contributions		
<i>Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:</i>		
<i>Unexpended at the close of the previous reporting period</i>	3,973	2,966
<i>Less: expended during the current period from revenue recognised, or held as expended grants in previous reporting periods:</i>	(3,209)	(2,743)
<i>Plus: amounts unexpended carried forward from current year contributions:</i>	4,035	3,750
<i>Unexpended at the close of this reporting period</i>	4,799	3,973
<i>Net increase / (decrease) in assets subject to conditions in the current reporting period</i>	826	1,007
Revenue Recognition		
<i>Revenue recognised at a point in time</i>	43,418	39,755
<i>Revenue recognised over time</i>	5,164	2,003
	48,582	41,758

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 2 - INCOME (con't)

Reconciliation of government grants	as at 30/06/23	Movements		as at 30/06/24
	Opening Balance	Received/ Receivable	Expended	Closing Balance
Grants (with discretion on use)				
General purpose (untied)				
<i>FAG General Purpose</i>	708	105	(813)	-
<i>FAG Road</i>	1,183	67	(1,250)	-
Subtotal	<u>1,891</u>	<u>172</u>	<u>(2,063)</u>	<u>-</u>
Specific purpose (recurrent)				
<i>Aquatic & Leisure Centre</i>	-	365	(365)	-
<i>Arretnte Culture & Language Workshop</i>	-	2	(2)	-
<i>ASALC & Library Youth program</i>	40	-	(40)	-
<i>ASALC Australia Day Party</i>	-	16	(16)	-
<i>Audio and Visual Projection</i>	-	52	-	52
<i>Calendar Design</i>	-	10	-	10
<i>Community Swimming</i>	7	-	-	7
<i>Container Recycling</i>	-	10	(10)	-
<i>DHLGS - Town Camps Waste Collection</i>	96	202	(292)	6
<i>Harmony Day</i>	-	1	(1)	-
<i>International Womens Day</i>	-	3	(2)	1
<i>IDPWD</i>	-	4	(4)	-
<i>Library Operational</i>	-	618	(618)	-
<i>Mens Places</i>	-	16	(8)	8
<i>Naidoc Week</i>	3	10	(7)	6
<i>National Australia Day Council</i>	-	2	(2)	-
<i>National Reconciliation Week</i>	3	-	(3)	-
<i>NIAA Summer Sam Holiday</i>	-	312	(312)	-
<i>Outdoor Theatre</i>	-	1	(1)	-
<i>Pensioner Subsidies</i>	-	161	(161)	-
<i>Phase 4 Part B Stormwater Cleaning</i>	-	150	(150)	-
<i>Phoney Film Festival & Workshop</i>	8	-	-	8
<i>Pop Up Gallery</i>	-	10	(10)	-
<i>Pop Up Parks Series</i>	6	55	(36)	25
<i>Public Art</i>	-	1	(1)	-
<i>Recycled Art Prize</i>	1	-	-	1
<i>Road Safety Community Program</i>	5	-	(5)	-
<i>Roads to Recovery</i>	344	815	(255)	904
<i>Roller Shutter Artwork</i>	-	100	(99)	1
<i>Roundabout Art Installation</i>	33	33	(66)	-

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 2 - INCOME (con't)

<i>Seniors Month Grant</i>	2	1	(1)	2
<i>Seniors Month Grant - Library</i>	-	2	(2)	-
<i>Todd Mall Traders Association</i>	-	15	-	15
<i>Welcome to Alice Springs Community Event</i>	-	5	(3)	2
<i>Youth Activities Centre Based Holiday</i>	-	35	(35)	-
<i>Youth Sports Activation Program</i>	-	149	(23)	126
<i>Youth Week Skateboarding</i>	-	2	-	2
Subtotal	<u>548</u>	<u>3,158</u>	<u>(2,530)</u>	<u>1,176</u>
Total other grants	<u>2,439</u>	<u>3,330</u>	<u>(4,593)</u>	<u>1,176</u>

Grants specifically for new/upgraded assets

Specific purpose (recurrent)

<i>Alice Springs Netball Association</i>	-	250	(250)	-
<i>ASALC Upgrades LRCI Phase 3</i>	456	-	(8)	448
<i>Black Spot Railway Crossings</i>	-	245	(43)	202
<i>CCTV Lighting</i>	500	2,000	(897)	1,603
<i>Footpath Program</i>	-	120	-	120
<i>Granulator for RWMF</i>	-	57	(57)	-
<i>Improve Community Lighting</i>	405	-	(200)	205
<i>Jim McConville Park</i>	-	400	(124)	276
<i>Lovegrove Drive</i>	8	-	(8)	-
<i>Netball Resurfacing and Shade Structures</i>	-	1,040	(781)	259
<i>Norris Bell Avenue</i>	165	-	(165)	-
<i>Park Redevelopment</i>	-	260	-	260
<i>Staff Amenities Upgrade Depot</i>	-	250	-	250
<i>Tennis Upgrades</i>	-	100	(100)	-
Total grants specifically for new/upgraded assets	<u>1,534</u>	<u>4,722</u>	<u>(2,633)</u>	<u>3,623</u>

Recognised as liability	3,973	8,052	(7,226)	4,799
Total Grants	<u>3,973</u>	<u>8,052</u>	<u>(7,226)</u>	<u>4,799</u>

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 3 - EXPENSE

		2024	2023
	Notes	\$'000	\$'000
EMPLOYEE COSTS			
Salaries and Wages		14,259	12,895
Employee leave expense		3,447	3,893
Superannuation	16	1,831	1,723
Workers' Compensation Insurance		766	618
Travelling		15	6
FBT		42	21
Training		150	190
Other		1	20
Total Operating Employee Costs		20,511	19,366
Total Number of Employees		162	172

(Full time equivalent at end of reporting period)

Set out below, in bands, is the number of employees of Council entitled to an annual salary of \$100,000 or more:	No.	No.
100,000 - 119,000	18	11
120,000 - 169,999	10	7
170,000 - 189,999	1	1
190,000 - 239,999	2	1
240,000 - 289,999	1	-

Elected Members Remuneration

The following fees, expenses and allowances were paid to Council Members:

Councillor Allowance	146	149
Mayor Allowance	134	110
Deputy Mayor Allowance	40	32
Extra Meeting Allowance	57	27
	377	318

MATERIALS, CONTRACTS & OTHER EXPENSES

(i) Prescribed Expenses

Auditor's Remuneration		
- Auditing the financial reports	53	61
Subtotal - Prescribed Expenses	53	61

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 3 - EXPENSE (con't)

	2024	2023
Notes	\$'000	\$'000
<u>(ii) Other Materials, Contracts & Expenses</u>		
Parts, Accessories & Consumables	27	20
Other	83	110
Books/Resources	16	19
Children and Youth Events	17	22
Computer consumables	32	57
Consulting fees	688	1,220
Contract material and labour	10,094	8,141
Election expenses	-	138
Equipment Hire	9	8
Food (catering)	55	60
Fuels and oils	500	521
General events	15	11
Internet service provider	230	156
IT Equipment	38	65
Journals and periodicals	12	11
Licence and maintenance fees	934	555
Memberships and subscriptions	84	118
Network communication	100	58
Non-book resources	3	6
Office equipment	11	7
Other equipment	18	24
Printing	47	42
Promotional/Education	-	3
Security	129	120
Stationery	21	26
Uniforms	7	12
Subtotal - Other Materials, Contracts & Expenses	13,170	11,530
<u>(iii) Electricity</u>		
Electricity costs	1,212	1,134
Subtotal - Electricity	1,212	1,134

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 3 - EXPENSE (con't)

	2024	2023
Notes	\$'000	\$'000
<u>(iv) Other Expenses</u>		
Advertising	101	91
Bad debt write off/provision	1,382	5
Contributions and/or donations made	49	56
Courier and freight	25	19
Elected members allowances	346	245
Gas expenses	60	98
General rates - Early Bird draw	17	13
Grants made	167	142
Insurance	678	590
Legal fees	147	387
Merchant transaction fees	61	62
Other expenses	40	-
Pensioner concessions	281	257
Postage	12	9
Refunds/Reimbursements	2	1
Rent	39	-
Telephone	-	3
Travel and accomodation expenses	66	26
Vehicle registration	87	88
Water consumption, sewerage and service charges	1,449	1,334
Subtotal - Other Expenses	<u>5,009</u>	<u>3,426</u>
<u>Total Materials, Contracts and Other Expenses</u>	<u>19,444</u>	<u>16,151</u>

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 3 - EXPENSE (con't)

		2024	2023
	Notes	\$'000	\$'000
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation and Amortisation			
Land Improvements		1,586	1,748
Buildings		2,165	2,199
Infrastructure			
- Sealed Roads		2,238	2,186
- Stormwater Drainage		578	578
Plant & Equipment		1,047	1,022
Furniture & Office Equipment		137	117
Other Assets		1,348	1,402
Right of Use Assets		954	-
Total Depreciation, Amortisation & Impairment		10,053	9,252
FINANCE COSTS			
Unwinding of rehabilitation provision present value		887	-
		887	-

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

		2024	2023
	Notes	\$'000	\$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		-	233
Less: Carrying amount of assets sold	7	(575)	(163)
Gain (Loss) on disposal		(575)	70
REAL ESTATE DEVELOPMENT ASSETS			
Less: Carrying amount of assets sold			
NET GAIN (LOSS) ON DISPOSAL OF ASSETS		(575)	70

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 5 - CURRENT ASSETS

		2024	2023
	Notes	\$'000	\$'000
CASH & CASH EQUIVALENTS			
Cash on Hand at Bank		11,057	9,830
Short Term Deposits	13	38,251	38,478
<u>Total Cash & Cash Equivalents</u>		<u>49,308</u>	<u>48,308</u>
 TRADE & OTHER RECEIVABLES			
Rates - General & Other		5,507	4,315
Accrued Revenues		677	549
User charges and fees		853	888
ATO		284	190
Other		939	201
Subtotal		<u>8,261</u>	<u>6,143</u>
Less: Allowance for Doubtful Debts		(1,619)	(280)
<u>Total Trade & Other Receivables</u>		<u>6,642</u>	<u>5,863</u>
 INVENTORIES			
Stores & Materials		165	250
<u>Total Inventories</u>		<u>165</u>	<u>250</u>
 Other Current Assets			
Prepayments		242	329
<u>Total Other Current Assets</u>		<u>242</u>	<u>329</u>

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 6 - NON-CURRENT ASSETS

	2024	2023
Notes	\$'000	\$'000
OTHER NON-CURRENT ASSETS		
Capital Works-in-Progress	2,321	287
Other	22	20
<u>Total Other Non-Current Assets</u>	<u>2,343</u>	<u>307</u>

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

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

		2023			2024		
		\$'000			\$'000		
	Fair Value Level	Fair Value	Acc' Dep'n	Carrying Amount	Fair Value	Acc' Dep'n	Carrying Amount
Land	2/3	59,812	-	59,812	59,472	-	59,472
Land Improvements	2	28,130	(7,374)	20,756	30,132	(8,919)	21,213
Buildings	2	49,433	(9,320)	40,113	49,438	(11,252)	38,186
Infrastructure							
- Sealed Roads	2	88,229	(8,220)	80,009	89,247	(10,459)	78,788
- Unsealed Roads	2	1,720	(39)	1,681	1,720	(39)	1,681
- Stormwater Drainage	2	37,717	(2,316)	35,401	37,865	(2,894)	34,971
Plant & Equipment	2	11,914	(3,942)	7,972	14,722	(4,990)	9,732
Furniture & Office Equipment	2	1,739	(812)	927	1,796	(948)	848
Art Collection & Heritage	2	3,555	-	3,555	3,555	-	3,555
Other Assets	2	30,918	(5,606)	25,312	30,998	(6,975)	24,023
Right Of Use Assets		15,261	-	15,261	14,149	(954)	13,195
Total IPP&E		328,428	(37,629)	290,799	333,094	(47,430)	285,664
Comparatives		311,099	(28,542)	282,557	328,428	(37,629)	290,799

This Note continues on the following pages.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2023 \$'000	Carrying Amounts Movement During the Year \$'000					2024 \$'000	2024 \$'000	2024 \$'000
	Carrying Amount	Additions	Disposals	Dep'n	Transfers / Adjustments		At Fair Value	Accumulated Depreciaiton	Carrying Amount
		New / Upgrade			In	Out			
Land	59,812	-	(340)	-	-	-	59,472	-	59,472
Land Improvements	20,756	2,042	(2)	1,586	-	-	30,132	(8,919)	21,213
Buildings	40,113	444	(228)	2,165	-	-	49,438	(11,252)	38,186
Infrastructure									
- Sealed Roads	80,009	1,018	-	2,238	-	-	89,247	(10,459)	78,788
- Unsealed Roads	1,681	-	-	-	-	-	1,720	(39)	1,681
- Stormwater Drainage	35,401	148	-	578	-	-	37,865	(2,894)	34,971
Plant & Equipment	7,972	2,813	(4)	1,047	-	-	14,722	(4,990)	9,732
Furniture & Office Equipment	927	57	-	137	-	-	1,796	(948)	848
Art Collection & Heritage	3,555	-	-	-	-	-	3,555	-	3,555
Other Assets	25,312	80	-	1,348	-	-	30,998	(6,975)	24,023
Right Of Use Assets	15,261	-	-	954	-	(1,112)	14,149	(954)	13,195
Total IPP&E	290,799	6,600	(575)	10,053	-	(1,112)	333,094	(47,430)	285,664
Comparatives	290,799	2,397	(163)	9,252	-	-	328,428	(37,629)	290,799

This note continues on the following pages.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 7 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (con't)

Valuation of Assets

The fair value of assets and liabilities must be estimated in accordance with Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices 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.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Information on Valuations

Certain Land, Land Improvements and Buildings

Certain land, and the buildings and structure thereon are shown above as being based on fair value hierarchy level 2 valuation inputs. These are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Crown Land

Valuations of Crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuations inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and/or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

Certain Building, Infrastructure and Other Property Plant & Equipment

There is no known market for these assets and they are valued at depreciated current replacement cost. This method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for material and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 7 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (con't)

Art Collection and Heritage

The art collection is disclosed at fair value. All acquisitions since revaluation are recorded at cost.

Capital Works

Capital works in progress is measured at original cost. This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Other Information

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with AASB 13 Fair Value Measurement: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, current replacement cost is taken to be the fair value.

Highest and best use

All of Council's non financial assets are considered as being utilised for their highest best use.

Land Under Roads

The Council being of the opinion that it is not possible to attribute a value sufficiently reliable to qualify for recognition, has not recognised land under roads in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

Land - Council Owned and Council Controlled

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2019
- Valuer: Jones Lang LaSalle Advisory Services Pty Ltd - Brooke Smith FAPI CPV & Ty Noble FAPI CPV

Freehold land and land over which the Council has control but does not have title, as valued by Jones Lan LaSalle Advisory Services on the basis of fair market value on 1 July 2019 and is disclosed at its fair value.

Buildings, Furniture and Office Equipment and Plant and Equipment

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2019
- Valuer: Jones Lang LaSalle Advisory Services Pty Ltd - Brooke Smith FAPI CPV & Ty Noble FAPI CPV

These assets were valued by Jones Lang LaSalle Advisory Services on 1 July 2019 and pursuant to the Council's elections are disclosed at fair value. All acquisitions since revaluation are recorded at cost.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 7 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (con't)

Art Collection and Heritage

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2019
- Valuer: Jones Lang LaSalle Advisory Services Pty Ltd - Brooke Smith FAPI CPV & Ty Noble FAPI CPV

The art collection was valued by Jones Lang LaSalle Advisory Services on 1 July 2019 and pursuant to the Council's election, is disclosed at fair value. All acquisitions since revaluation are recorded at cost.

Infrastructure

Roads, Kerb and Gutter, Footpaths

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2019
- Valuer: Jones Lang LaSalle Advisory Services Pty Ltd - Brooke Smith FAPI CPV & Ty Noble FAPI CPV

Stormwater Drainage

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2019
- Valuer: Jones Lang LaSalle Advisory Services Pty Ltd - Brooke Smith FAPI CPV & Ty Noble FAPI CPV

Structures, Bridges, Car Parks

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2019
- Valuer: Jones Lang LaSalle Advisory Services Pty Ltd - Brooke Smith FAPI CPV & Ty Noble FAPI CPV

These assets were valued by Jones Lang LaSalle Advisory Services on 1 July 2019 and pursuant to the Council's elections are disclosed at fair value. All acquisitions since revaluation are recorded at cost.

All other Assets

- Basis of valuation: Fair Value
- Valuer: Jones Lang LaSalle Advisory Services Pty Ltd - Brooke Smith FAPI CPV & Ty Noble FAPI CPV

These assets were valued by Jones Lang LaSalle Advisory Services on 1 July 2019 and pursuant to the Council's elections are disclosed at fair value. All acquisitions since revaluation are recorded at cost.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 8 - LIABILITIES

		2024		2023	
		\$'000		\$'000	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Payments received in advance					
- Grants, Subsidies, Contributions	2	4,799	-	3,973	-
Accrued expenses - employee entitlements		355	-	340	-
Accrued expenses - other		951	-	511	-
Deposits, Retentions & Bonds		97	-	430	-
Unearned Income - Rates		1,360	-	893	-
Total Trade and Other Payables		7,562	-	6,147	-

PROVISIONS

Restoration of Landfill	-	18,321	-	18,550
Airfares	8	-	13	-
Annual Leave	1,773	-	1,509	-
Long Service Leave	497	568	385	766
Time In Lieu Liability	172	-	135	-
	2,450	18,889	2,042	19,316

Restoration of landfill

Obligations for future landfill restoration work are determined annually, estimating the nature and extent of work associated with the closure of the landfill facility, monitoring of historical residues and leaching on the site. As council has a present obligation, it is probable that restoration work will be undertaken and a reliable estimate of the amount can be made, it is recognised as a provision. The calculation of the provision uses assumptions including application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. The estimated costs are escalated by an estimate of the long term inflation rate to derive a future value, and the result is discounted to present value. The provision is discounted using long term deposit rates.

The projected cost is \$32,698,754 (undiscounted) and this cost is expected to be incurred from 2039.

		2024
		\$'000
Movements in non-employee provisions	Restoration	
<i>(current & non-current)</i>	<i>of Landfill</i>	
Opening Balance	18,550	
Add Unwinding of present value	887	
Increase due to change in discount rate	2,500	
Less		
Decrease in estimated future costs due to change in inflation rate	3,616	
Closing Balance	<u>18,321</u>	

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 9 - RESERVES

ASSET REVALUATION RESERVE	01/07/2023	Net Increments/ (Decrements)	Transfers, Impairments	30/06/2024
Notes	\$'000	\$'000	\$'000	\$'000
Land	50,405	-	-	50,405
Land Improvements	11,662	-	-	11,662
Buildings	31,970	-	-	31,970
Infrastructure				
- Sealed Roads	116,080	-	-	116,080
- Unsealed Roads	2,699	-	-	2,699
- Stormwater Drainage	44,888	-	-	44,888
Plant & Equipment	4,258	-	-	4,258
Furniture & Office Equipment	556	-	-	556
Art Collection & Heritage	3,477	-	-	3,477
Other	26,278	-	-	26,278
TOTAL	292,273	-	-	292,273
Comparatives	292,273	-	-	292,273

OTHER RESERVES	01/07/2023	Transfers to Reserve	Transfers from Reserve	30/06/2024
Liquid Waste Remediation	-	1,000	-	1,000
Lights at Sporting Ovals	-	400	-	400
Araluen Park	-	750	-	750
Regional Skate Park	-	1,650	-	1,650
Strategic Projects Reserve	-	1,600	(100)	1,500
Elections	-	240	-	240
RWMF Future Funds	3,023	132	-	3,156
Sports Facility Advisory Committee	523	190	(460)	253
Road Renewals	141	3,565	-	3,706
Pedestrian Refuge	1	-	(1)	-
Aquatic & Leisure Centre	975	2,150	(186)	2,940
Capital Infrastructure	1,726	-	(1,726)	-
Facilities Renewal	284	1,594	(173)	1,704
Working Capital	520	-	(520)	-
Reinvigorating Alice Town Centre	508	2,001	-	2,509

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 9 - RESERVES (con't)

	01/07/2023	Transfers to Reserve	Transfers from Reserve	30/06/2024
Fleet and Plant	2,026	300	(2,025)	301
Public Toilet Project	266	-	(266)	-
Civic Centre Upgrade	252	-	(252)	-
Public Art Advisory Sub Committee	23	-	(20)	3
Mount Johns Development Road Maintenance	110	-	(110)	-
Town Camp Waste Collection	132	-	(132)	-
Stormwater and Open Drains	351	1,000	-	1,351
Parks & Playgrounds	533	-	(533)	-
Security and Safety Lighting	3,141	-	-	3,141
Energy Efficiency	304	-	-	304
Map Signage	53	-	(53)	-
Netball Facility Upgrade	41	-	(41)	-
Kerbside Recycling Collection	956	-	-	956
Baler Shed Reserve	10	-	(10)	-
City Deals Project	54	-	(54)	-
South Edge Estate Defective Works	50	-	(50)	-
Ilparpa Road	133	-	(133)	-
Cemetery Master Plan	106	-	-	106
Tree Planting	54	160	-	214
ICT Renewals	58	400	-	458
South Edge Subdivision	75	-	(75)	-
ANZAC Oval Funds Reserve	3,660	-	(3,660)	-
Town Beautification	719	-	(719)	-
Disaster & Emergency Reserve	941	-	-	941
CBD Revitalisation	1,602	-	(1,602)	-
Major Project Seed Funding	200	200	-	400
Sports Facilities, Parks & Recreation Renewal	45	740	-	785
Elected Member Projects	-	100	-	100
Investment Interest Income	88	-	(88)	-
Economic Development Park	-	200	-	200
Shovel Ready Projects	-	900	-	900
CCTV	-	290	-	290
Information Communication & Technology	-	1,695	-	1,695

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 9 - RESERVES (con't)

	01/07/2023	Transfers to Reserve	Transfers from Reserve	30/06/2024
Media Relations & Marketing	-	130	-	130
Regional Skatepark	-	150	-	150
Flynn Drive Lights	-	130	-	130
Araluen Park Upgrade	-	158	-	158
Frances Smith Park Upgrade	-	200	-	200
Park Consolidation	-	30	-	30
Depot Amenities Renewal	-	370	-	370
Carpool Storage	-	300	-	300
Public Art	-	250	-	250
RWMF Long Term Strategic Plan	-	210	-	210
Asset Condition Assessments	-	195	-	195
Childcare Centre Maintenance	-	59	-	59
Footpath Program	-	500	-	500
ASALC Kiosk/Reception	-	500	-	500
TOTAL OTHER RESERVES	23,684	24,439	(12,989)	35,134
Comparatives	22,341	9,498	(8,155)	23,684

PURPOSES OF RESERVES

Asset Revaluation Reserve

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

OTHER RESERVES

Liquid Waste Remediation

Remediation and decommissioning of liquid waste ponds. Net transfers during financial year total \$1,000,000.

Lights at Sporting Ovals

Funding for light at sporting ovals as determined by Council. Net transfers during financial year total \$400,000.

Araluen Park

Funding for upgrade of Araluen Park. Net transfers during financial year total \$750,000.

Regional Skate Park

Funding for construction of Regional Skate Park. Net transfers during financial year total \$1,650,000.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 9 - RESERVES (con't)

Strategic Projects Reserve

Fund available for strategic projects to be allocated by Council. Net transfers during financial year total \$1,500,000.

Elections

To cover costs associated with future Council elections. Net transfers during financial year total \$240,000.

RWMF Future Funds

Provision for a future landfill site for Alice Springs. Net transfers during financial year total \$132,000.

Sports Facility Advisory Committee

Sports Facility Advisory Committee contributions (Sports Clubs & Council) to be allocated via resolution of SFAC and Council. Net transfers during financial year total (\$270,000).

Road Renewals

Renewals for work in the road reserve, including new pavement, kerb and channel and footpaths. Net transfers during financial year total \$3,565,000.

Aquatic & Leisure Centre

Renewal of ASALC infrastructure, including plant and equipment, buildings and swimming pools. Net transfers during financial year total \$1,964,000.

Facilities Renewal

Renewals of Council owned facilities (Civic Centre, Depot, community facilities etc). Net transfers during financial year total \$1,420,000.

Reinvigorating Alice Town Centre

Project contingency for current and future town centre projects. This is to fund works on the design and capital works within Alice Springs CBD area. Net transfers during financial year total \$2,001,000.

Fleet and Plant

Part funding for future purchases of shredder for the RWMF. Net transfers during financial year total (\$1,725,000).

Public Art Advisory Sub Committee

Provision for future art projects in line with the Public Art Masterplan. Net transfers during financial year total (\$20,000).

Stormwater and Open Drains

Renewal of the stormwater and open drain network infrastructure. Net transfers during financial year total \$1,000,000.

Security and Safety Lighting

Provision for Council owned streetlight upgrades. There were no transfers during the financial year.

Energy Efficiency

Funding for renewal of the photovoltaic system on Council assets. There were no transfers during the financial year.

Kerbside Recycling Collection

Seed funding to facilitate future kerbside recycling initiatives. There were no transfers during the financial year.

Cemetery Master Plan

To fund development of the Garden Cemetery in line with the masterplan for the facility. There were no transfers during the financial year.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 9 - RESERVES (con't)

Tree Planting

Provision for future tree planting initiatives following the development and adoption of the Alice Springs Town Council Greening Strategy. Net transfers during financial year total \$160,000.

ICT Renewals

Renewals of Council's ICT Infrastructure. Net transfers during financial year total \$400,000.

Disaster & Emergency Reserve

Natural emergency and disaster support funding. There were no transfers during the financial year.

Major Project Seed Funding

Seed funding for future projects and initiatives. Net transfers during financial year total \$200,000.

Sports Facilities, Parks & Recreation Renewal

Renewals for our sports facilities (excl. ASALC), parks and recreational facilities and equipment. Net transfers during financial year total \$740,000.

Elected Member Projects

Funding for elected member projects. Net transfers during financial year total \$100,000.

Economic Development Park

For Economic Development Plan. Net transfers during financial year total \$200,000.

Shovel Ready Projects

For future development projects. Net transfers during financial year total \$900,000.

CCTV

For CCTV, sports carpark lighting and fencing improvements. Net transfers during financial year total \$290,000.

Information Communication & Technology

Funding for IT upgrades. Net transfers during financial year total \$1,695,000.

Media Relations & Marketing

Website development and signage. Net transfers during financial year total \$130,000.

Regional Skatepark

Funding for a regional skatepark. Net transfers during financial year total \$150,000.

Flynn Drive Lights

To fund Flynn Oval Lighting Upgrade. Net transfers during financial year total \$130,000.

Araluen Park Upgrade

Fund for upgrades at Araluen Park. Net transfers during financial year total \$158,000.

Frances Smith Park Upgrade

To fund Frances Smith Park upgrade. Net transfers during financial year total \$200,000.

Park Consolidation

To fund capital investment Parks & Reserves Grandstands. Net transfers during financial year total \$30,000.

Depot Amenities Renewal

Funding for Depot Amenities upgrade - 37 Wilkinson Street. Net transfers during financial year total 370,000.

Carpool Storage

To fund Civic Centre car pool storage area. Net transfers during financial year total \$300,000.

Public Art

To fund Public Art installations. Net transfers during financial year total \$250,000.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 9 - RESERVES (con't)

RWMF Long Term Strategic Plan

Funding towards improving sustainability and lifespan of RWM Facility. Net transfers during financial year total \$210,000.

Asset Condition Assessments

Towards Asset Management Plan, maintenance and condition reports on various assets. Net transfers during financial year total \$195,000.

Childcare Centre Maintenance

To fund upgrades on Childcare facilities. Net transfers during financial year total \$59,000.

Footpath Program

To fund the Footpath Program. Net transfers during financial year total \$500,000.

ASALC Kiosk/Reception

For new look kiosk/reception area ASALC subject to business case. Net transfers during financial year total \$500,000.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 10 - ASSETS SUBJECT TO RESTRICTIONS

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

		2024	2023
CASH & FINANCIAL ASSETS	Notes	\$'000	\$'000
Other Specific Purpose Unearned Grant Income		4,799	3,973
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		4,799	3,973

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

<i>Provisions</i>	8	<u>21,339</u>	<u>21,358</u>
		<u>21,339</u>	<u>21,358</u>

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 11 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

		2024	2023
	Notes	\$'000	\$'000
Total cash & equivalent assets	5	49,308	48,308
Balances per Cash Flow Statement		<u>49,308</u>	<u>48,308</u>

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

Net Surplus (Deficit)	(2,889)	(2,941)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	10,053	9,252
Unwinding of discount rates on restoration provisions	887	-
Other Net Movements	218	-
Net (Gain) Loss on Disposals	<u>575</u>	<u>(70)</u>
	8,844	6,241
Add (Less): Changes in operating assets and liabilities		
Net (increase) decrease in receivables	(778)	(1,758)
Net (increase) decrease in inventories	86	2
Net (increase) decrease in other assets	85	(90)
Net increase (decrease) in trade & other payables	1,415	732
Net increase (decrease) in other provisions	<u>(19)</u>	<u>307</u>
Net Cash provided by (or used in) operations		<u>9,633</u> <u>5,434</u>

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 12 - FUNCTIONS

REVENUES AND EXPENSES HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES											
INCOME			EXPENSES			OPERATING SURPLUS/DEFICIT			GRANTS INCLUDED IN INCOME		
BUDGET	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
2024	2024	2023	2024	2024	2023	2024	2024	2023	2024	2024	2023
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
General Public Services	36,480	37,561	32,593	13,603	22,418	21,134	22,877	15,143	11,459	2,223	1,784
Public Order & Safety	344	346	389	1,566	1,578	1,658	(1,222)	(1,233)	(1,269)	-	-
Economic Affairs	1,606	1,718	1,250	6,379	4,613	3,511	(4,773)	(2,895)	(2,261)	1,414	665
Environmental Protection	3,971	4,162	4,217	8,275	9,091	6,474	(4,304)	(4,929)	(2,257)	361	230
Housing & Community Amenities	292	401	307	1,125	1,242	1,345	(833)	(841)	(1,038)	-	-
Recreation, Culture and Religion	5,948	4,392	2,999	11,916	11,820	10,548	(5,968)	(7,428)	(7,549)	4,020	1,105
Social Protection	5	3	3	142	134	100	(137)	(131)	(97)	4	1
TOTALS	48,646	48,583	41,758	43,006	50,894	44,770	5,640	(2,312)	(3,011)	8,022	3,785

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, amounts received specifically for new or upgraded assets and physical resources received free of charge.

12 Components of Functions

The activities relating to Council functions are as follows:

General Public Service

Administrative, legislative and executive affairs, financial and fiscal affairs, general governance, community partnerships and grants and community development.

Public Order & Safety

Animal control and impounding, control of public places and enforcement of By-Laws.

Economic Affairs

General economic, roads, streets and footpaths, parking areas, bus facilities and services, underground drains, promotional and tourism affairs.

Environmental Protection

Waste management, other waste management services, litter control, open drains, street cleaning.

Housing & Community Amenities

Public cemeteries, public conveniences and street lights.

Recreation, Culture and Religion

Facilities and venues, recreation parks and reserves, culture services, public library, community event grants and support, youth and family activities and art collection.

Social Protection

Child care centres, senior citizens activities and facilities and disabled services.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 13 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

Initial Recognition and Measurement

Financial assets are recognised when the Council becomes a party to the contractual provisions of the instrument. For financial assets this is the equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component.

Subsequent Measurement

Financial assets are subsequently measured at:

- amortised cost (Loans & receivables and investments);
- fair value through Statement of Comprehensive Income; or
- fair value through Other Comprehensive Income.

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through Statement of Comprehensive Income.

Trade receivables are subsequently measured at amortised cost using the effective interest rate method, net of any provision for impairment losses. Trade payables are subsequently measured at amortised costs using the effective interest rate method.

The Council does not have any financial assets and liabilities at fair value through Comprehensive Income or fair value through Other Comprehensive Income.

Derecognition

Financial assets are derecognised when the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the Council no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in the Statement of Comprehensive Income.

Expected Credit Losses

Refer to Note 1 (4).

Alice Springs Town Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 13 - FINANCIAL INSTRUMENTS (con't)

All financial instruments are categorised as *loans, receivables and payables*

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: Short term deposits have an average maturity of 270 days and an average interest rate of 5.16% (2023: 247 days and 4.63%).

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

Receivables - Rates & Associated Charges

Accounting Policy: carried at amortised cost less any allowance for expected credit loss. An allowance for doubtful debts is recognised (and re-assessed) annually, when collection in full is no longer possible.

Terms & conditions: Secured over the subject land, arrears attract interest of 9% (2023: 9%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the Territory.

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

Receivables - Fees & other charges

Accounting Policy: carried at amortised cost less any allowance for expected credit loss in place of doubtful debts. An allowance for expected credit loss is recognised (and re-assessed) annually, when collection in full is no longer possible.

Terms & conditions: Unsecured, and do not bear interest. 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: Carried at amortised cost.

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.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 13 - FINANCIAL INSTRUMENTS (con't)

Liabilities - Creditors and Accruals

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

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

Carrying amount: approximates fair value.

Liquidity Analysis

2024	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	
<u>Financial Assets</u>					
Cash & Equivalents	49,308	-	-	49,308	49,308
Receivables	6,642	-	-	6,642	6,642
Total	55,949	-	-	55,949	55,949
<u>Financial Liabilities</u>					
Payables	7,562	-	-	7,562	7,562
Total	7,562	-	-	7,562	7,562
2023	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	
<u>Financial Assets</u>					
Cash & Equivalents	48,308	-	-	48,308	48,308
Receivables	5,863	-	-	5,863	5,863
Total	54,171	-	-	54,171	54,171
<u>Financial Liabilities</u>					
Payables	6,147	-	-	6,147	6,147
Total	6,147	-	-	6,147	6,147

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.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 13 - FINANCIAL INSTRUMENTS (con't)

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 impairment. As detailed in Note 5 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.

Ageing of Receivables

	Less than 1 yr	1 year	2 years	3 years +	Total
Rates and Charges	2,897	834	722	1,134	5,587
Less Legal Fees, Postponed Rates and Rates Suspense					(80)
Total	2,897	834	722	1,134	5,507
Less allowance for expected credit loss				(1,001)	(1,001)
Net total	2,897	834	722	133	4,506

	Current	30 days	60 days	90+ days	Total
User fees	685	16	1	151	853
Other	248	221	17	453	939
Total	933	237	18	604	1,792
Less allowance for expected credit loss	(47)	(37)	(5)	(449)	(538)
Net total	886	200	13	155	1,254

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.

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 costs over the longer term in a risk averse manner.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 14 - COMMITMENTS FOR EXPENDITURE

	2024	2023
Notes	\$'000	\$'000
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Other	5,441	3,383
	<u>5,441</u>	<u>3,383</u>
These expenditures are payable:		
Not later than one year	5,441	3,383
	<u>5,441</u>	<u>3,383</u>
Other Expenditure Commitments		
Other non-capital expenditure commitments in relation to investment properties:		
Non-capital expenditure	2,472	1,514
	<u>2,472</u>	<u>1,514</u>
These expenditures are payable:		
Not later than one year	2,472	1,514
	<u>2,472</u>	<u>1,514</u>

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 15 - FINANCIAL INDICATORS

	Amounts 2024	2024	2023	2022
Current Ratio				
<u>Current Assets - Externally Restricted Assets</u>	56,356	5.63	6.69	6.24
Current Liabilities	10,012			
Debt Service Ratio				
<u>Net Debt Service Cost</u>	0	0.00	0.00	0.00
Operating Revenue*	48,582			
* as defined				
Rate Coverage Percentage				
<u>Rate Revenues</u>	27,395	56.39%	60.97%	61.66%
Total Revenues	48,582			
Rates & Annual Charges Outstanding Percentage				
<u>Rates & Annual Charges Outstanding</u>	5,507	17.79%	14.53%	11.48%
Rates & Annual Charges Collectible	30,952			

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 16 – SUPERANNUATION

The Council makes employer superannuation contributions in respect of its employees to the following schemes;

Hostplus Super (formerly Statewide Super Scheme under Local Government Superannuation Scheme) receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (11% in 2023/2024; 10.5% in 2022/2023).

No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net asset of the Fund.

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation.

All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 17 - Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position but knowledge of those items is considered relevant to user of the financial report in making and evaluating decisions about the allocation of scarce resources.

1. LAND UNDER ROADS

As reported elsewhere in these Statements, Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled 245 km of road reserves of average width 16 metres.

2. POTENTIAL INSURANCE LOSSES

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to a deductible "insurance excess", the amount of which varies according to the class of insurance.

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

3. BANK GUARANTEES

Council has not guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies at reporting date.

4. LEGAL MATTERS

There are no legal matters pending at 30 June 2024.

5. STREET LIGHTS

Council continues to dispute costs levied by Power and Water Corporation totalling \$2,442,676 in relation to repairs and maintenance on street lights.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 18. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2024, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

The Council is unaware of any material or significant "non adjusting events" that should be disclosed.

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 19 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

Transactions with Key Management Personnel

The related parties of Council include:

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

Chief Executive Officer

Remuneration \$'000	2023-2024			
	CEO Andrew Wilsmore	Acting CEO Nicole Battle	Acting CEO Joel Andrew	Acting CEO Joe McCabe
Short term benefits	240	6	9	7
Non-cash benefits	-	-	-	-
Other long term benefits	-	-	-	-
Post-employment benefits	26	1	1	2
Termination benefits	-	-	-	-
Share-based payments	-	-	-	-
Total remuneration	266	7	10	9

Key Management Personnel

\$ '000	2024	2023
	\$000	\$000
Short-Term Employee Benefits	553	479
Post-employment benefits	65	50
Termination benefits	18	8
Other Short-Term Benefits	-	-
Elected Member Allowances	378	318
TOTAL	1,014	855

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above

Alice Springs Town Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 19 - RELATED PARTY DISCLOSURES (con't)

(ii) Retirement Benefits

Retirement benefits of \$17,797 have been made by Council to KMP during the reporting year.

(iii) Loans to Responsible Persons

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

(iv) Other Transactions

Other than the amount paid as taxpayers or residents (e.g. rates, swimming pool entry fees, etc.) no other transactions have been made with the KMP during the year.

There are no transactions to any organisations, on an arm's length basis and under normal terms and conditions, where Council's KMPs may hold executive positions and/or Directorships during the year.

(v) Outstanding Amounts

As at 30 June 2024, there were no outstanding amounts receivable from Council's KMP.



Independent Auditor's Report

To the Chief Executive Officer of Alice Springs Town Council

Opinion

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

In our opinion, the accompanying Financial Report gives a true and fair view of the financial position of the Council as at 30 June 2024, and of its financial performance and its cash flows for the year then ended, in accordance with *Australian Accounting Standards and the Northern Territory Local Government Act 2019*.

The **Financial Report** comprises:

- Statement of financial position as at 30 June 2024
- Statement of 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.

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:

- preparing the Financial Report in accordance with *the Northern Territory Local Government Act 2019*, including giving a true and fair view of the financial position and performance of the Council, and in compliance with *Australian Accounting Standards*
- implementing necessary internal control to enable the preparation of a Financial Report in accordance with *the Northern Territory Local Government Act 2019*, including giving a true and fair view of the financial position and performance of the Council, and 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.

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: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our Auditor's Report.



KPMG



Luke Snowdon
Partner
Darwin
29 October 2024

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ALICE SPRINGS
TOWN COUNCIL