

WUJAL WUJAL
ABORIGINAL
SHIRE COUNCIL
2019/2020
ANNUAL REPORT



Legal Information

This Wujal Wujal Aboriginal Shire Council 2019/2020 Annual Report has been prepared in accordance with the Queensland *Local Government Act 2009* and *Local Government Regulation 2012* S182.

Under legislation, Council is required to prepare an annual report each financial year for the shire with reference to the progress of the Council's, community, corporate and operational plans. The report's aim is to offer council's constituents a transparent insight into the activities and achievements of Council during the 2019/20 financial year.

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WELCOME TO BUBU

Wujal Wujal

home of the

*Kuku Yalanji, Kuku Nyungul and Jalunji clans – the
‘rainforest people’,*

Traditional Owners and Custodians of the region

Located in a World Heritage site, abundant with sacred waterfalls in the Bloomfield Valley, Wujal Wujal means ‘many falls’ in our local language. Our population of more than 650 people welcome all visitors to our area to hear our stories and learn of the history and heritage alive in our country today.

Putting Wujal Wujal on the map

Our location

Wujal Wujal’s ancestry dates back thousands of years and is one of Australia’s best-kept secrets. We have a unique combination of terrain and scenery rarely accessed by tourists, even though the nearby Bloomfield Track’s scenic coastal road can be walked from Cape Tribulation to Cooktown.

Adventure-seekers, birdwatchers and independent travellers will all discover our scenic haven, with the Daintree Rainforest right on our doorstep and the Great Barrier Reef just off our coast. Visitors come to experience the Kuku Yalanji Rainforest and to hear the tales of Aboriginal culture and Dreaming connected to this special region and its native flora and fauna.

Wujal Wujal’s unique environment is studied and protected by the Jabalbina Indigenous Sea Ranger programme with Eastern Kuku Yalanji Elders and Traditional Owners helping to guide this programme.

Our history

While our community has existed for hundreds of years, the shire was founded by Lutheran Missionaries in 1886. Our area then became administered by the Hopevale Mission Board in 1957. We were officially renamed Wujal Wujal, an Aboriginal Shire Council, in 1979 and our Council was formalised in 1980. English is widely spoken by all and the older people still speak Kuku Yalanji in the community. The main clan group languages are Kuku Yalanji, Kuku Nyungul and Jalunji.

Our future

Our future rests on the creative development of a variety of business enterprises that will continue to benefit community members, meet the diverse needs of the community, and add to the local economy by expanding tourism to the Wujal Wujal environment. Our Bana Yirriji Arts Centre supports traditional arts and culture. Cultural tourism means we can now share our region’s unique delights and attractions.

Mayor's Vision

My plans for the next four years

So much has been achieved in Wujal Wujal over the past 10 years but I feel that there is so much more to do. I put my hand up for Mayor of Wujal Wujal to not just make a difference but to be the difference. Actions speak louder than words and I admit that I may not be perfect but my ability, enthusiasm, and attitude from this moment forward is to be there for the people of Wujal Wujal, to listen to what they need and try to make that happen.

Since my election as Mayor, Council has worked hard to continue to provide facilities and improve the amenity of the community. The list of works and projects is covered elsewhere in this Annual Report and I encourage readers to take the opportunity and see where Council has concentrated its effort for the community.

Council was elected at the height of the COVID-19 pandemic and has worked closely with the Government throughout 2020 to ensure that our community remains safe. I congratulate everyone for abiding by the sometimes-challenging restrictions that have been in place. This has kept our families safe from the Corona Virus.

My priorities for this four-year term are:

- to concentrate on bringing a 'Water Park'/Barbeque Sitting area joined with Water Park to the town that is my number one priority
- the young Graduates need employment in the form of (traineeships/apprenticeships) through My Pathways not just gaining experience but translating this into fulltime jobs
- update and create recreational facilities combined with an evacuation Community Hall centre
- lobby to get the road from here to Cape Tribulation sealed
- create better housing through the development of single/twin /triple room apartments
- Start a Community Events committee that brings life to the community that is run by the community which will see NAIDOC Ball Survival Day Wujal Wujal Foundation Day rodeo's and Indigenous Rugby league carnival Music Festival with Local Talents and Big Acts right here in Wujal Wujal
- Start a vacation care program, training centre where trainees can reside in community to get certificates completed, new securitised aged care facility which includes disabled facilities

These are all achievable with a clear purpose and a goal of lobbying for funding and with support from our Ministerial Champion - The Hon. Leeanne Enoch MP. I feel that these goals are not unreachable, however, I cannot do this without the support of the community. Please get behind these projects, offer support when needed and have a voice. I look forward to working with each and every one of you.

Bradley Creek
Mayor

Councillor Profiles



Mayor Bradley Creek

The Mayor has the Governance and Finance portfolios and all other portfolios with relevant Councillors

Mayor Bradley Creek commenced in Local Government in 2016 and has been a sitting councillor at Wujal Wujal Aboriginal Shire Council. He holds a Certificate III and IV in Land Conservation gained during his employment with the Jabalbina Corporation Ltd. He grew up in Wujal Wujal and has worked in administration at the Wujal Wujal Primary Health Clinic as well as working as a Carpenter in Community back in the CDEP days. He also comes from a sporting and music background that includes rugby league and plays in his Cousin Brothers Harrigan Boys Band called 'Black Image'. He is part of the Jalunji, Ngungkul & Kaantju clan groups. He has wide experience having lived in Coen working as a Ranger for his Dads Family Corporation Kalan, Brisbane where he gained his white and blue card in the construction industry and has worked in and around Brisbane. Also working as a scaffolder in Cairns. Bradley is married to Meredith and together they have a blended family with children Jakayda, Reshali, Dickieram and Zhiranie. He brings a fresh perspective to Wujal Wujal and is an advocate for community inclusivity, advocacy, communication and socialisation.



Deputy Mayor Vincent Tayley

Cr Vincent Tayley holds the following portfolios; Economic, Environment and Tourism; Land and Culture; Community Lifestyle; Law and Order

I am a Traditional Owner and a proud cultural man. I am also an Eastern Kuku Yalanji Ranger working on our Eastern Kuku Yalanji Bubu (country) between Port Douglas and south of Cooktown. My childhood was very disciplined and included being taught our language and culture by my Elders. This has given me the vision and determination to see that our children in the generations to come are educated and that they respect and uphold our cultural lore and values. With respect for themselves, for each other and for our modern laws, our children will proudly represent our future.



Cr Regan Kulka

Cr Kulka holds the following portfolios; Economic, Environment and Tourism; Land and Culture; Community Lifestyle; Law and Order; Infrastructure; Audit Committee (when activated)

Traditional Owner Nations: Kuku Yalanji, Kuku Nyungkul. This is my second term as an elected member of Council and the experience is building on my local connections. Other posts I have held include Environmental Health Worker. I have also been Secretary on the Executive Committee of the Men's Group, working on issues to improve life for the men in our community. I am able to use my background experience in my current Council portfolio: for example, I work with the Bloomfield Track Stakeholder Group, with other regional councils on pest management, with Cape York on marine and natural resource management, and I also liaise with Jabalbina Rangers.



Cr Robert Bloomfield

Cr Bloomfield holds the following portfolios; Community Lifestyle; Sports and Recreation; Infrastructure

Traditional Owner Nations: Kuku Yalanji, Kuku Nyungkul. I am in my second term as an elected member. Working for Council and Community is like a family tradition and runs in my blood, as my late Father was once Chair and an elected member of Council. I started my working life in the administration area, where I worked for a couple of years before becoming a qualified Environmental Officer. I then put my hand up for Council. My vision is for everybody to work together in the community for a stronger future.



Cr Vanessa Tayley

Cr Vanessa Tayley holds the following portfolios; Community Lifestyle; Audit Committee (when activated)

Commenced in Local Government in 2019 and is a welcome addition to WWASC giving representation to 50% of the community as the only sitting female councillor. Cr Tayley works for the local Bloomfield River State School, has a partner and two children. She is passionate about education, community socialisation and is an active community member and is a welcome addition to the Council.

Elected Members Portfolio Responsibilities

| Elected members | Portfolio | Responsibilities |
|---|-----------------------------------|--|
| Mayor Creek | Governance & Finance | Membership of Committees, Boards and Regional Organisations: 1. Far North Queensland Regional Organisation of Councils (FNQROC) - attendance 2. Far North Queensland Regional Roads and Transport Group (FNQRRTG) – attendance 3. Technical Working Group (TWG) – Chair 4. My Pathways Joint Venture Board Member – Community Development Program Cook Region 5. Wujal Wujal Interagency – Chair 6. Indigenous Leaders Forum – Local Government Association of Queensland (LGAQ) 7. Wujal Wujal Local Disaster Management Group – Chair |
| Mayor Creek Cr. Bloomfield Cr. Kulka | Infrastructure | 1. Water Treatment 2. Roads/Transport 3. Telecommunications 4. Technical Working Group (TWG) – attendance 5. Far North Queensland Regional Roads and Transport Group |
| Mayor Creek Cr Vincent Tayley Cr. Kulka | Economic Development, Environment | 1. Bloomfield Track Stakeholder Group 2. Jabalbina Liaison 3. Far North Queensland Regional Organisation of Councils – Pest Management |

Wujal Wujal Aboriginal Shire Council 2019/2020 Annual Report

| | | |
|---|------------------------------|---|
| | & Tourism, Land & Culture | 4. Cape York Local Marine Advisory Committee 5. Cape York Natural Resource Management and Terrain |
| Mayor Creek Cr. Bloomfield Cr Vanessa Tayley Cr Vincent Tayley | Community Lifestyle | 1. Health, Aged Care Programmes 2. Streetscape 3. Education 4. Community Employment Programmes 5. Sport and Recreation 6. Kindergarten – Reference Group 7. Bloomfield State School – P&C |
| Mayor Creek Cr. Vincent Tayley Cr Kulka | Law & Order | 1. Queensland Police Service Liaison 2. Justice Group 3. Consumer Advocacy |
| Mayor Creek Cr. Vanessa Tayley Cr Kulka | Audit – Financial | 1. Audit Committee – Undergoing update through Internal Audit processes |

Councillors Attendance and Remuneration

| Councillor | Ordinary Meetings | Special Meetings | Attendance |
|---|-------------------|------------------|---------------------|
| Mayor Desmond Tayley July 2019 to March 2020 | 9 | 3 | 9 of 9 and 3 of 3 |
| Councillor Bradley Creek elected as Mayor March 2020 | 12 | 5 | 12 of 12 and 4 of 5 |
| Councillor Robert Bloomfield Re-elected March 2020 | 12 | 5 | 12 of 12 and 5 of 5 |
| Councillor Vanessa Tayley Appointed Councillor September 2019 Re-elected March 2020 | 9 | 3 | 9 of 9 and 2 of 3 |
| Councillor Regan Kulka Re-elected March 2020 | 12 | 5 | 12 of 12 and 5 of 5 |
| Councillor Vincent Tayley disqualified July 2019 Re-elected March 2020 | 3 | 2 | 3 of 3 and 2 of 2 |

| Councillor | Allowance \$ | Expenses \$ | Superannuation \$ | Total \$ |
|--|-----------------|----------------|----------------------|-------------|
| Mayor Desmond Tayley | 84,795.41 | 9,686.96 | 10,175.60 | 104,657.97 |
| Mayor Bradley Creek | 65,082.80 | 4,508.34 | 6,162.82 | 75,753.96 |
| Cr Robert Bloomfield (Deputy Mayor until March 2020) | 61,838.42 | 1,171.19 | 5,874.76 | 68,884.37 |
| Cr Regan Kulka | 53,728.59 | 4,470.70 | 6,447.35 | 64,646.64 |
| Cr Vanessa Tayley | 41,260.44 | - | 3,316.66 | 44,577.10 |
| Cr Vincent Tayley Deputy Mayor March to June 2020 | 14,287.28 | - | 1,714.51 | 16,001.79 |
| | | | | 374,521.83 |

Vision, Mission & Values

The Wujal Wujal Aboriginal Shire Council aims to improve the quality of life in the community through coordinated, sustainable and equitable delivery of services that focus on local priorities. Our vision, mission and values support our Corporate Plan which helps us to achieve our aims.

Our vision: A happy, educated, united and prosperous community that continues to enjoy the benefits of modernity and tradition simultaneously.

Our mission: To serve the community through a coordinated, sustainable and equitable delivery of services which focus on local priorities and contribute to the improvement of the quality of life.



Our core principles and values:

- Customer focus
- Accountable management
- Respect for aboriginal culture and tradition
- Continuous improvement
- Quality
- Outcome driven
- Positive image
- Value for money
- Environmentally friendly
- Networking





Chief Executive Officer's Introduction

First, I would like to pay respects to the Traditional Owners of the Kuku Yalanji, Kuku Nyungkul and Jalunji Warra lands, river ways and sea country on whose area's Council conducts business.

I am pleased to present the 2019/2020 Wujal Wujal Aboriginal Shire Council Annual Report. 2019/20 has seen a change in the leadership of Council, both with the appointment of myself as CEO and a new Director of Finance and Corporate Services but also with the March 2020 Local Government elections delivering a new Mayor, Cr Bradley Creek.

The previous structure of the organisation was not financially sustainable for a small, low revenue Council. This structure has now been streamlined to two Directors and the CEO. Mr Victor Mills Director Works and Building Services has taken on the Community Service portfolio supported by a new Project Manager to have oversight of the maintenance and construction of Council projects. Council is also supported by consulting engineers in this area. Mr Harish Nair Director of Finance and Corporate Services has taken oversight of Council's Agency and enterprises.

In what has been a challenging year across every industry in Australia, Council has continued to operate to provide services and facilities to the Community. A major achievement has been to rebuild Council's reputation with Government Departments by dealing with many legacy reporting issues that had seen Council failing to meet funding milestones and reporting requirements from a number of funding deeds. The senior officers and staff have excelled through hard work in bringing Council up to date on many outstanding matters regarding reporting and governance. I am pleased to report that the 2019/20 General Purpose Financial Statements will meet the statutory timeframes for the first time in many years. I thank the Queensland Audit Office for their willingness to work with Council to enable this achievement. I also congratulate and thank the staff of Council for their efforts in this regard.

Council has had a busy year working on capital projects as well as our normal maintenance program. The beginning of the year saw Council continuing to carryout insurance works from the 2018/19 flooding, which includes the Art Centre, Ablution facilities at Sports oval, signages, plant and machinery replacement. These works were all completed during the year.

The Installation of treated water services across the Bloomfield River Bridge means the Southside residents and the Sports field now have a safe reliable chlorinated water supply. This was a legacy project that has been needed for many years.

Council tendered for a replacement wastewater treatment plant. Works were well underway, and the new plant was delivered however border closures relating to the COVID-19 have delayed the final installation and commissioning. It is hoped the project will be completed in the early part of 2021. Council commenced the construction of a Recycle Centre to deal with solid waste into the future. Once completed and fully operational this facility will employ a number of full-time staff and provide Council with ongoing revenue from material reuse. The centre will also service the community as a container exchange depot.

A Department of Housing and Public Works project to construct Driveways and boundary fencing for Southside residences was completed with Council delivering as Principal Contractor. This project enhanced the safety and security of the residents and provided ongoing employment and revenue for Council.

Our civil construction crews have been kept busy with QRA funded projects including China Camp slip works, China Camp roads and drainage, Sports field flood damage works and Waterfall road restoration. These works are ongoing.

A Works for Queensland (W4Q) project, the Wujal Contractors Accommodation has commenced and should be completed by February 2021. The accommodation will provide 8 x self-contained motel type units for visiting workers and contractors. Once again, this project will provide employment to local people and be a revenue source for Council.

A tourist Eco Village is currently underway with a completion deadline of February/March 2021. This project funded by the Department of State Development, Tourism and Innovation is part of a wider tourism strategy that will hopefully see Wujal Wujal become a destination location and not just a day trip option.

A Bike Pump Track and Skills Park was constructed adjacent to the boat ramp. Judging by the number of kids using the facility each afternoon this project was a hit with the target audience.

In the 2018/19 Annual report my predecessor, Ms Deemal-Hall, praised the strength and resilience of the community during the devastating floods of the previous year. This strength and resilience has again come to fore in the latter half of this financial year. 2020, the year the community, State, Nation and World were assaulted by the COVID-19 Corona virus.

The Queensland government declared a state of emergency on 22 March 2020. As a result, Council and the LDMG issued a travel advice for essential travel only into the community on Wednesday 18 March 2020 and the Wujal Wujal Local Disaster Management Group moved to Stand Up on Saturday 21 March 2020.

The Wujal Wujal LDMG requested and had approved a road check point at Mt Louis Station between Ayton and Rossville as an added layer of security. This measure was to remain in place until it was determined the Mulligan Highway check point was being effective and that no COVID-19 cases had entered Cape York. The check point was removed on Sunday 19 April 2020.

On 25 March 2020 the Federal Government also enacted a Biosecurity Act Determination which effectively made Cape York and the Torres region a restricted area controlled with police vehicle checkpoints at Mt Carbine and Chillagoe and at the Cairns airport.

Access to Cape York via the Bloomfield Track was closed by Council installing two physical barriers and the CREB track gates were locked at both ends.

The travel restrictions to Cape York remained in place until 10 July. As can be seen by the projects that were able to continue throughout this time Council was able carry on with business as usual and maintain our workforce numbers and service levels to the community.

Finally, I would like to thank my management team, supervisors and all Council staff for their extraordinary efforts during a trying 12-month period. I would also like to congratulate my continuing Councillors and newly elected Mayor on their election success and thank them for their ongoing support.

Stephen Wilton
Chief Executive Officer



Corporate Services

This function is headed by the Director Finance & Corporate Services. Corporate Services provide administration, finance and information services across all of council. This includes financial accounting, budget support, human resource management and information technology services (including records management). The goal of this department is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements and to provide appropriate services to all of the activities of Council.

Apart from the Director, the team include:

- Finance Manager
- Accounts Payable Officer
- Payroll Officer
- Accounts Receivable Officer
- Information Management Officer
- Administration Trainee

It's been a challenging twelve-month period due to various reasons including the COVID-19 travel restrictions & community lock down, but the team is proud of their hard work and the achievements, and among other things have addressed a lot of legacy issues all across the function.

Main achievements:

- re-established relationship with all funding bodies, suppliers and service providers
- completion of 2018-2019 audit within the ministerial extension deadline
- established purpose fit ICT managed services & support agreement
- all overdue and outstanding funding acquittals were addressed
- streamlined procurement practices with suppliers, consultants & contractors
- established/revised and finalised several Council Policies & Procedures
- processed the 2019 state wage increase & 2020 state wage increase (within September for the first time ever)
- delivered monthly reporting including various officer reports to Council
- delivery of 2020-2021 Budget with input from every Dept for first time ever
- delivered the 2019-2020 audit completion within October (first time in 8 years) with every year end milestone met (first time ever)
- revisited team training needs- one staff member currently studying for professional accounting qualification, one staff member just completed Cert 4 in Leadership & Management. Four other staff members are currently completing their studies through TAFE

I would like to thank Mayor and Councillors, all Council staff, Queensland Audit Office, various Government departments and other stakeholders for their wholehearted support in the last twelve months and look forward to 2020/2021 year.

Harish Nair

Director Finance and Corporate Services



Works and Building Services

Parks and Landcare

- The team of four which was employed back in 16/17 has now grown to a team of eight, who is involved in the cleaning of the central town area, nursery duties, , constantly upkeeping the beautification of the community and southside surrounds, with an ongoing program of work.
- The program consists of slashing, mowing, whipper snipping and herbicide spraying to minimise regrowth around critical infrastructure, such as service mains, pump stations etc.
- Cultural burning is another task that they undertake each year, the same with the pre-cyclone clean-up.
- Beautifying the community is another key project which is now implemented into their program, where the Parks and Landcare crew teams up with two personnel from the nursery and revegetate all unused areas within the shire with bush medicine and bush tucker plants that is stocked up by the Local Traditional Owners.
- Challenges for the Director is to maintain the beautiful Rainforest environment with the implementation of projects that will enhance the serenity of our unique tropical landscape.

Over this financial year the estimated operational costs in this area have dropped significantly due to better structure/programming which covers, procurement, wages, plant and machinery.

Fit for purpose

- Director of Works & Building Services has been vigilant on what is fit for community and fit for purpose, ongoing discussions with government and funding agencies on what is funded for the community and the design mechanism to suit the community and environment.
- Due to the 2019 floods, WWASC is now designing all new projects and identifying the requirement to raise existing services to be consistent with the 3D overlay mapping of the area.

Capital Projects

- Installation of the services across the Bloomfield River Bridge, this was an aged legacy project which required extra funds to suit the design, now the Southside residents and the Sports field have chlorinated water supply.
- Recycle Centre is ongoing, extra funding has been allocated from ICCIP to complete and have a full recycle plant to service the community, the container exchange scope is on trial hopefully once fully operational we can see the benefit to the community and Council.
- Wastewater treatment plant upgrade has been delayed due to COVID 19.
- Southside Driveways and boundary fencing are complete now under maintenance.
- All insurance works complete from the flooding, which includes the Art Centre, Ablution facilities at Sports oval, signages, plant and machineries replacement.
- QRA funded projects includes China Camp slip works, China Camp roads and drainage, Sports field flood damage works and Waterfall road.
- W4Q – project Wujal Contractors Accommodation has commenced and should be completed by February 2021, consists of 8 x self-contained motel type units.
- Eco Village is currently underway with a completion deadline of February/March 2021.

- Bike Pump Track and Skills Park is also complete.
- Service Connections upgrade works complete.
- Wastewater outflow upgrade is currently underway.
- Vehicle replacement program ongoing.
- Splash Park is in construction phase.
- Community Hall Upgrade procurement phase.
- Kindy Upgrade is complete.
- HACC Centre upgrade is complete.

These Capital Works projects are due to multiple funds, W4Q, BOR, Sports and Rec, Gambling, DH&PW, ICCIP, ATSIH/TIDS, QRA and other funding source such as small grants.

Community needs and social housing

- Plug in program currently in procurement, this program is to minimise overcrowding and to keep the elderly at home longer with a personal carer.
- Working with DATSIP to identify available properties and looking at the town planning to see what can be changed to utilise for new builds.
- Ongoing lobbying with government departments for funding to operate services to the community as it should be delivered.
- Community members are driving the message to the Government on what they see as beneficial to all stakeholders of the traditional land and how they can build on country and maintain the service from the Government.

Environmental Health & Animal Management.

- Singapore Ants are still a great concern in the community, where they have been identified in all houses and across Council infrastructure, still working with DH&PW/Tropical Public Health unit, to see how we approach this.
- Ongoing concerns with DH&PW on education with their tenants on the costly exercise of clearing blocked pumps, hopefully this will have a solution very soon.
- Cooktown Vets have closed their clinic, WWASC is requesting quotes from Vets to maintain the animal program.
- Qld Health and Council is working together to minimise the risks of a wider scabies outbreak.
- All projects are monitored to minimise any impact into the environment from run offs etc.

Victor Mills
Director Works and Building Services

Operational Plan Performance 2019-20

Our Council performance is measured against the long-term goals of our five-year Corporate Plan, underpinned by the annual aims in our Operational Plan. The corporate plan is until 2021.

The current corporate will be renewed and refreshed and will include comprehensive stakeholder engagement. Training with Local Government Association of Queensland (LGAQ) commenced last year with work done by Elected members in setting the directions for the next five years.

This year's current Operational Plan was designed to build on our strengthened partnerships with regional, state and federal stakeholders, creating platforms on economic development, community health, wellbeing, housing, infrastructure, and community financial sustainability are key themes recognised in the operational plan. The focus is on incremental achievements with strong completion.

This section of the Annual Report highlights some of the specific field projects that have been achieved towards meeting these goals in 2019-2020. New partnerships identified supported amazing relationships developed – and opportunities for Council and wider Wujal Wujal community.



Chief Executive Officers assessment of the local government's progress towards implementing its

5- year corporate plan and annual operational plan

Corporate Services

1.1 Finance

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|---|--|--|----------|
| Compliance with Budget process in accordance with statutes and council policies | Prepare and monitor 2019/2020 Budget and Operational Plan | <ul style="list-style-type: none"> Budget allocations are being met on a timely basis. | CEO and Director of Finance & Corporate Services | Achieved |
| | | <ul style="list-style-type: none"> Review of Budget and Amendments to budget allocations are recommended at monthly council meetings. | | Achieved |
| | | <ul style="list-style-type: none"> Operational Plan review provided quarterly by CEO to Council | | Achieved |
| | | <ul style="list-style-type: none"> Formal Budget Review November 2019 and February 2020 Meeting | | Achieved |
| | | <ul style="list-style-type: none"> Report to go to Council | | Achieved |

Wujal Wujal Aboriginal Shire Council 2019/2020 Annual Report

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|------------------|---|--|--|----------|
| Computer Systems | <p>Undertake an independent review of proposed new computer system</p> <p>Provide on-going support to existing staff on current PCS (Civica) system</p> | <ul style="list-style-type: none"> • Training and support undertaken and completed within agreed timeframes | | Achieved |
|------------------|---|--|--|----------|

1.2 Finance

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|---|--|--|---|
| Prepare annual financial statements and annual reports in accordance with legislative requirements. | Prepare annual financial statements and annual reports in accordance with legislative requirements. | <ul style="list-style-type: none"> • Annual Financial Statements presented to the auditor prior to 31 October 2019. • Annual report adopted within required timeframe. • Unqualified Audit Report • Audit Plan for 2019/20 adopted prior to 30 June 2019 | CEO and Director of Finance & Corporate Services | <p>Not Achieved - Financial Statements signed off by QAO 31 January 2020</p> <p>2017/18 Annual report adopted 21 May 2020; 2018/19 Annual Report adopted 20 August 2020</p> <p>Achieved</p> <p>Achieved</p> |

Wujal Wujal Aboriginal Shire Council 2019/2020 Annual Report

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|--|--|---|--|---|
| | | <ul style="list-style-type: none"> Completion of at least 2 internal audit visits in accordance with Internal Audit Plan for 2019/2020 | | 1 visit achieved, Contract Internal auditor unengaged due to financial constraint and value for money |
|--|--|---|--|---|

1.3 Finance and all sections

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|----------------------------|--|--|----------|
| Ensure compliance with reference to council financial policies | Policies to be reviewed. | Finalised policies approved by Council and published on website as required. | CEO and Director of Finance & Corporate Services | Achieved |

1.4 Funding

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|-----------------------------------|----------------------------|--|-------------------------------|----------|
| Identify relevant funding sources | Corporate Services | <ul style="list-style-type: none"> Number of successful funding applications secured | CEO and Council Directors | Achieved |
| | Technical Services | <ul style="list-style-type: none"> New initiatives created as a result of new funding | | Achieved |
| | Community Services | | | |
| | Construction | Plans up-date and endorsed by Council | | Achieved |
| | Enterprise | | | |

| | | | | |
|-------------------------|---|--|--|---|
| Asset Management Plan/s | Review current plan and update for any major asset replacements and develop funding policy and timetables | | | Asset management policy adopted work commenced on complete update of asset management plans |
|-------------------------|---|--|--|---|

1.5 Recruitment and Human Resources Management

| Corporate Plan Strategy | Operational Plan Objective | Performance measure | Organisational Responsibility | Status |
|--|--|--|-------------------------------|--|
| Retain and recruit the best possible employees through good work practices | Staff development program Implementation of human resource policies | <ul style="list-style-type: none"> Organisation structure reviewed and approved by Council Maintaining full staff establishment in accordance with structure Early and effective recruitment following vacancy in positions | CEO and Council Directors | Achieved Achieved Achieved |

1.6 Occupational, Health and Safety

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|---|---|---|--------------|
| Ensure an accident-free workplace through appropriate training and adherence to correct work practices | Workplace, Health and Safety, including audit of requirements Review current practices and OH&S Plan | Development of a report on current status for WH&S and provide to Council | Director of Works and Building Services | Not Achieved |

1.7 Bank and Postal Services

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|---|--|---|--|
| Provide an appropriate banking and postal service that meets the needs of the community | Bank and Postal services Review and establishment of new operational procedures for bank customers | <ul style="list-style-type: none"> • New banking processes in place • Number of customers • Services accessed • Reports provided • Positive feedback from both Commonwealth Bank and Australia Post | Director of Community Services and Economic Development | Transition from agency to LPO achieved |

1.8 Centrelink

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|----------------------------|---|---|---|
| Provide a Centrelink service that meets the needs of the Shire | Centrelink Unit | <ul style="list-style-type: none"> • Types of services provided • Issues identified in relation to service delivery | Director of Community Services and Economic Development | <p>Achieved</p> <p>Agency times proven to be insufficient to cater for community needs particularly during COVID changes.</p> |

Governance, Community Safety & Family Services

2.1 Leadership

| Corporate Plan Strategy | Operational Plan Objective | Performance measures | Organisational Responsibility | Status |
|--|---------------------------------------|---|---|--|
| Provide leadership through planned, transparent and accountable governance | Community consultation and engagement | <ul style="list-style-type: none"> Effective Community Engagement Policy Council decisions reported in newsletter and website In conjunction with Internal Audit, review and implement appropriate strategies and recommendations from Governance Specialist project | CEO, Mayor and Councillors CEO CEO and Director of Finance & Corporate Services | Achieved Achieved Partially Achieved - ongoing |

2.2 Law and Order

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|---|---|-------------------------------|----------|
| Provide direction through a system of local laws, clearly stated goals, policies and procedures | Community consultation: Local laws Review of Local Laws to assess current appropriateness | A report to Council on effectiveness of current local laws and recommendation of future changes | CEO, Mayor and Councillors | Achieved |

2.3 Representation and Consultation

| Corporate Plan Strategy | Operational plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|--|--|-------------------------------|--------------------------|
| Provide responsible and balanced representation of all sectors of an inclusive community | Council representation in all relevant committees/ organizations Maintain established Portfolio Councillor arrangements | <ul style="list-style-type: none"> Portfolio Councillors report regularly to Council Representative commitments fulfilled. | Mayor and Councillors | Achieved Achieved |

2.4 Networking and Strategic Alliances

| Corporate Plan Strategy | Operational Plan Objective | Performance measures | Organisational Responsibility | Status |
|--|---|---|-------------------------------|--|
| Build strategic alliances with neighbours and relevant organisations | Identify relevant organisations and neighbours to deal with | <ul style="list-style-type: none"> Number of meetings held with relevant agencies Key results/outcomes of strategic alliances | CEO and Mayor | Interagency, Community Safety Committee, TWG, Cook LDMG, FNQROC, TCICA Achieved |

2.5 Council Meetings

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|---|---|-------------------------------|---|
| Produce accurate, timely agendas, minutes and reports | To ensure that Councillors' review agendas prior to meetings and, following council meetings, minutes are made available to Councillors and the public in a timely manner | <ul style="list-style-type: none"> Councillors receive agendas no later than 2 days preceding every Council meeting Unconfirmed minutes available (including on website) within 10 days of Council meeting Review and report on better transparency and recording of resolutions at meetings through improved technology | CEO and Executive Assistant | <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> |

2.6 Decision Making

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|---|---|--|---|
| Ensure prompt and timely action in all council decisions and public inquiries | <p>Ensure that decisions of Council are acted on in a timely manner</p> <p>General complaints process</p> <p>Ensure that public enquiries are dealt with in a timely manner</p> | <ul style="list-style-type: none"> Action sheet provided at every council meeting On-going review of complaints management process. Complaints database has been maintained and complaints time frames monitored | <p>CEO and EA</p> <p>CEO</p> <p>Information Management Coordinator</p> | <p>Achieved</p> <p>Achieved</p> <p>Achieved (nil complaints received)</p> |

2.7 Communication

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|---|---|-------------------------------|------------------------------------|
| Provide a courteous, friendly and effective communication that can be seen, heard and read both internally and externally | Ensure that clients are dealt with in a professional manner | <ul style="list-style-type: none"> Satisfactory client feedback Development of customer service standards | CEO and Council Directors | Nil complaints Not Achieved |

2.8 Quality Management Support

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|----------------------------|---|-------------------------------|-----------------------------|
| Provide quality management support systems to facilitate and enhance council decision making processes | Management support | <ul style="list-style-type: none"> Number of policies developed, modified and deleted Types of advice provided to council | CEO and Council Directors | Ongoing Professional |

2.9 Disaster Management

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|----------------------------|---|---|--|
| Provide effective counter disaster and emergency planning and response service in accordance with relevant acts and regulations and develop, test and review plan | Counter Disaster Unit | <ul style="list-style-type: none"> Number of meetings held Training provided to the group Incidents of disasters and emergencies identified and reported Local Disaster Management Plan reviewed and approved | Mayor, Councillors, CEO and Council Directors | 14+ LDMG QDMA training provided Achieved Achieved |

2.10 Community Justice

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|--|---|-------------------------------|----------|
| To provide an effective, culturally appropriate justice system that contributes to a peaceful and law-abiding community | Community Justice Group and Police Liaison Group | <ul style="list-style-type: none"> Advocacy on behalf of Community Justice Group to community and Government as required | Mayor and Councillors | Achieved |

Technical Services

3.1 Roads and Drainage

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|---|---|---|----------|
| Improve and maintain road networks and existing assets | Civil works management and construction | <ul style="list-style-type: none"> Number of persons employed Length of road Maintained Project management plans for current planned infrastructure upgrades | Director of Works and Building Services | Achieved |

3.2 Vehicles

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|-------------------------|----------------------------|---|---|---|
| Vehicle Replacement | Efficient & reliable fleet | <ul style="list-style-type: none"> Vehicle replacement programme tied to asset management plan along with funding policies and strategies Program to form part of annual budget | Director of Works and Building Services | <p>Achieved</p> <p>Vehicle replacement budget prepared for 2020/21 FY</p> |

3.3 Parks and Public places

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|--|--|---|--|
| Provide safe and aesthetic public areas for passive recreation | Construct and maintain parks and public areas with priority given to high visibility locations | <ul style="list-style-type: none"> Number of times public places are mowed and cleaned Streetscape Program | Director of Works and Building Services | <p>Achieved, town precinct kept mown and tidy</p> <p>Town Gardens maintained</p> |

3.4 Plant Management

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|---------------------------------|--|---|---------------------------------|
| Provide quality plant and return maximum benefits to the Shire | Plant management and operations | <ul style="list-style-type: none"> Operational procedural based plant and civil construction management system in place Implementation of budgeted capital works program | Director of Works and Building Services | <p>Achieved</p> <p>Achieved</p> |

3.5 Contract Work

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|---|--|---|--|
| Seek contract work from neighbouring councils and organisations | Outside civil construction and maintenance work | <ul style="list-style-type: none"> Number of LGA'S providing contract work Nature and type of council external contract work | Director of Works and Building Services | <p>Nil</p> <p>Principle Contractor</p> |

3.6 Water Supply

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|----------------------------------|--|---|---|
| Maintain and continually develop water systems and plan for future community needs that meet all licensing requirements | Planning for future water supply | <ul style="list-style-type: none"> Reports on frequency of problems with water supply Results of water quality reports Production of Customer Service Standards Review drinking water quality plan | <p>Director of Works and Building Services</p> <p>Water and Sewerage Compliance Officer</p> | <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> |

3.7 Sewerage System

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|---|---|---|--|
| Provide sewerage for the community that satisfies the licensing requirement and adheres to all regulatory requirements | Planning for sewerage systems and maintenance | <ul style="list-style-type: none"> • Average daily processing of raw sewage • Reports on problems associated with operations of the sewerage system • Major system upgrade – \$6.8M grant funded | <p>Director of Works and Building Services</p> <p>Water and Sewerage Compliance Officer</p> <p>Director of Works and Building Services & Project Managers</p> | Contract awarded and commenced final installation of new plant delayed due to border closures associated with COVID-19 |

3.8 Environmental Health

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|--|---|---|--------|
| Undertake compliance and education with other service providers to ensure that environmental health standards are met and maintained | <ul style="list-style-type: none"> Environmental health Food Safety Water and Sanitation Waste Management including collection and litter management Sewage Hygiene Vector/Pest Control | <ul style="list-style-type: none"> Weekly collection of waste products Kerbside collections Training provided to EHW Annual Work Plan Transfer Station Operational Reports provided Participate in Qld Indigenous Waste Strategy | Director of Works and Building Services | |

3.9 Animal Management

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|--|---|---|--------|
| To provide a responsible, effective and integrated Animal Management service to the Shire | <ul style="list-style-type: none"> Animal Management Unit Feral and pest animal control Visiting Vet Program Community Awareness Pound | <ul style="list-style-type: none"> Census of dogs Dogs registered Training provided to AMW Reports provided | Director of Works and Building Services | |

Wujal Wujal Aboriginal Shire Council 2019/2020 Annual Report

| | | | | |
|--|--|---|--|--|
| | Maintenance, Equipment <ul style="list-style-type: none"> Domestic animal registration | <ul style="list-style-type: none"> Annual Plan Pest Control Program | | |
|--|--|---|--|--|

3.10 Land Use Planning

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|----------------------------|--|--|---|
| Prepare an appropriate planning and development system that will enhance the lifestyle of existing and future residents of the Shire | Land Use Planning | <ul style="list-style-type: none"> Planning Scheme compliant Finalisation of Wujal Wujal Master Plan | CEO and Council Directors Mayor and Councillors | Achieved Master Plan review deferred to 2021 due to COVID-19 |

4.0 Building Services

4.1 Housing

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---------------------------------------|---|---|---|--|
| Recognition as a principal Contractor | Undertake all new social housing construction | <ul style="list-style-type: none"> • Number of new houses constructed + value. • Number of upgrade works done • Number of tenancies under 40-year leases • Number of tenancies under Agency Agreement • Number of housing lots approved • Number of Technical Working Group meetings held • Number of Joint Operations Meetings Held • Reports provided | CEO, Director of Works and Building Services and Coordinator, Building Services | <p>Nil</p> <p>6</p> <p>85</p> <p>8</p> <p>9</p> <p>TWG meetings held August, October 2019 and February 2020. Government travel restrictions prevented any further meetings</p> <p>12 Council reports</p> |

4.2 Council Buildings

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|--|--|---|---------------|
| Construct, renovate, improve and maintain Council buildings on a priority basis as an asset management program | Improvement to Council buildings and facilities (includes all staff housing or non-social housing buildings) | <ul style="list-style-type: none"> Maintenance program implemented as directed by CEO | Director of Works and Building Services | Achieved |

4.3 Responsive Maintenance and Upgrade Program

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|---|---|--|---|
| Seek preferred supplier status to Department of Housing and Public Works | <p>Responsive Maintenance and Upgrade Program – Department of Housing and Public Works</p> <p>Responsive Maintenance + Special Projects program WWASC</p> | <ul style="list-style-type: none"> • Value of Work performed. • Proven Value for Money on projects and contractors • Meeting response times for Council responsive maintenance work requests. • Meeting response times for BAS responsive maintenance work orders | Director of Works and Building Services and Coordinator, Building Services | <p>\$1,853,600</p> <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>The process experienced delays due to late invoicing by contractors. This is being addressed moving forward</p> |

5.0 Community Services

5.1 Sport and Recreation

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|---|--|--|---|
| <p>Facilitate the provision of sporting and recreation facilities to meet the needs of a cross section of the community</p> <p>Maintain, expand and broaden opportunities for youth and build young people's capacity for self – improvement</p> | <p>Sport and Recreation activity</p> <p>Youth programs for sport and recreation</p> <p>Annual SRG Plan.</p> | <ul style="list-style-type: none"> • Monitor SRG Plan • Number of community events assisted • Statistics/number of persons attending programs | <p>Director of Community Services and Economic Development</p> | <p>The PCYC contract was transferred to the Wujal Wujal Justice Group. Council supports with provision of Community hall and facilities as and when requested</p> |

5.2 Community Care Services

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|----------------------------|--|---|--|
| Provide effective and efficient health and community care for aged, frail and disabled persons that promote physical and mental wellbeing of residents | Home and Community Care | <p>Types of care services provided:</p> <ul style="list-style-type: none"> • My Age Care <p>Compliance issues Addressed</p> <ul style="list-style-type: none"> • Police check on all employees. • Training Plan implemented. Mandatory Training completed. • All vehicles compliant for purpose. • Food Handling and Audits completed by EHO. • Reports provided | Director of Community Services and Economic Development | <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>Mostly achieved, some issues with departmental reporting that are being addressed going forward</p> |

5.3 Men's and Women's Support Services

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|--|---|---|---|
| To liaise with outside service providers and Government organisations to provide information and support to community members regarding self-harm, family violence, counselling and grieving | <ul style="list-style-type: none"> Men's and Women's Services | <ul style="list-style-type: none"> Facilities Management Reports provided | Director of Community Services and Economic Development | Council supports the Wujal Wujal Justice Group with premises to operate these services. |

5.4 Arts and Culture

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|----------------------------|--|---|--|
| Research and promote projects that facilitate sustainable cultural and social capital | Arts and culture | Provision of arts and cultural projects and activities <ul style="list-style-type: none"> Number of Workshop Conducted Professional Support | Director of Community Services and Economic Development | The Bana Yirriji Art and Cultural Centre remained closed due to flood restoration/insurance works being completed until January 2020. The COVID 19 restrictions meant that the |

Wujal Wujal Aboriginal Shire Council 2019/2020 Annual Report

| | | | | |
|--|--|--|--|--|
| | | <ul style="list-style-type: none"> • CIAF Attendance • Liaise with UMI Arts • CIAF Board membership <p>Arts Gallery</p> <ul style="list-style-type: none"> • Review • Front shop presentation • Service training • Cleaning roster • Stocktakes • Verandah presentation (chairs, tables, pot plants etc.) • Reports provided | | centre was closed for a further two months and has been operating under restricted conditions for May and June |
|--|--|--|--|--|

5.5 Kindergarten

| Corporate Plan Strategy | Operational Plan\ Objective | Performance Measures | Organisational Responsibility | Status |
|--|-----------------------------|---|---|---|
| Provide facilities that will enable kids to have an early start at school and thus provide easy transition to primary school | Kindergarten | <p>Number of children attending kindy</p> <p>Mandatory training completed</p> <p>Parental Involvement</p> <p>Reports provided</p> | Director of Community Services and Economic Development | <p>Numbers maintained</p> <p>Training completed</p> <p>Achieved</p> <p>Achieved</p> <p>\$770,000 refurbishment to facilities carried out.</p> |

| | | | | |
|--|--|--|--|---|
| | | | | Kindergarten operations operated from facility at IKC Building. Covid closure also interrupted service provision |
|--|--|--|--|---|

5.6 Community Radio Station

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|----------------------------|---|---|--|
| Provide an effective informative and culturally appropriate community radio. | Community Radio | <p>Number of hours on the air</p> <p>Types of services provided:</p> <ul style="list-style-type: none"> • Comm announcements • local music • Regional news/weather • Local Interviews • Celebrity interview <p>Feedback from clients</p> <ul style="list-style-type: none"> • Community Report provided | Director of Community Services and Economic Development | Mostly achieved, six-week gap whilst recruitment and training of new presenter following resignation of incumbent. |

5.7 Indigenous Knowledge Centre

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|---|-----------------------------|--|---|--|
| Provide an Indigenous Knowledge Centre for the educational, cultural and recreational needs of people of all ages | Indigenous Knowledge Centre | <p>Types of services provided:</p> <ul style="list-style-type: none"> • Books • Internet • After school activities (PaCe) <p>Regular reporting</p> <p>Visitor numbers</p> <p>Fee for service activities / revenue</p> <p>Reports provided</p> | Director of Community Services and Economic Development | <p>Achieved up until closure due to COVID-19</p> <p>IKC used as study hub for secondary students</p> |

6.0 Enterprise Development

6.1 Enterprise Development

| Corporate Plan Strategy | Operational Plan Objective | Performance Measures | Organisational Responsibility | Status |
|--|----------------------------|---|---|--|
| To enhance existing Council business opportunities, identify new opportunities and promote small business development. | Enterprise Development | <ul style="list-style-type: none">Improved financial sustainability of existing business unitsInvestigate new opportunities as identified in the <i>Community Plan 2011-2021</i> and the <i>Employment and Economic Development Strategy</i>.Assist in the provision of information to residents for the establishment of small business opportunitiesImprove rental (short & long term) returns from use of Council facilitiesOn-going research and development of facilities supporting economic developmentFinalise construction of:<ul style="list-style-type: none">- Visitor accommodation- Asphalt Pump Track- Bike Skills Park- Eco village | CEO and Director of Community Services and Economic Development | Achieved improvement required going forward |
| | | Director of Works and Building Services, Project Manager | ongoing | |
| | | | | Achieved |
| | | | | Achieved |
| | | | | ongoing |
| | | | | Visitor Accommodation 40% Asphalt Pump Track 100% Bike Skills Park 100% Eco Village 12% |

Legislative compliance

The following provides compliance status to the relevant sections of this report that relate to statutory requirements for a local government annual report.

| Section | REFERENCED IN THE REPORT (if at all) |
|---|--------------------------------------|
| IDENTIFYING BENEFICIAL ENTERPRISES (S41) | |
| A local government's annual report for each financial year must contain a <u>list of all the beneficial enterprises</u> that the local government conducted during the financial year. | |
| Council has no identified beneficial enterprises. | |
| IDENTIFYING SIGNIFICANT BUSINESS ACTIVITIES (S45) | |
| <p>A local government's annual report for each financial year must -</p> <ul style="list-style-type: none"> (a) contain a <u>list of all the business activities</u> that the local government conducted during the financial year; and (b) identify the business activities that <u>are significant business activities</u>, and. (c) state whether or not the <u>competitive neutrality principle</u> was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied, and (d) state <u>whether any of the significant business activities were not conducted in the preceding financial year</u>, i.e. whether there are any new significant business activities | |
| Council has no identified significant business activities | |

| Section | REFERENCED IN THE REPORT (if at all) | | | | |
|---|---|-----------------|---|-----------------------|---|
| | | | | | |
| | | | | | |
| ANNUAL REPORT MUST DETAIL REMUNERATION (S201) | | | | | |
| <p>(1) The annual report of a local government must state:</p> <p>a) the total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government; and</p> <p>b) the number of employees in senior management who are being paid each band of remuneration.</p> <p>(2) The senior management, of a local government, consists of the chief executive officer and all senior executive employees of the local government.</p> <p>(3) Each band of remuneration is an increment of \$100,000.</p> <p>(4) To remove any doubt, it is declared that nothing in this section requires the exact salary of any employee in senior management to be separately stated in the annual report.</p> | <p>Total Remuneration Packages for Executive Staff</p> <p>\$642,265</p> <p>3 Executive Staff/Senior management</p> <p>1 executive staff member 3-month term</p> <p>2 Executive consultant short term placement</p> <p>Salary Package Bands</p> <table> <tr> <td>\$0 - \$100,000</td> <td>1</td> </tr> <tr> <td>\$100,001 - \$200,000</td> <td>3</td> </tr> </table> <p>Cost of Executive consultants \$90,515</p> | \$0 - \$100,000 | 1 | \$100,001 - \$200,000 | 3 |
| \$0 - \$100,000 | 1 | | | | |
| \$100,001 - \$200,000 | 3 | | | | |

| Section | REFERENCED IN THE REPORT (if at all) |
|---|---|
| PREPARATION OF ANNUAL REPORT (\$182) | |
| Adopt Annual Report within one month after the QAO provides certification. | Compliant QAO Certification 29 October 2020, Annual Report Adopted 27 November 2020 |
| Annual Report placed on council website within 2 weeks after council has adopted it. | Compliant |
| GENERAL PURPOSE FINANCIAL STATEMENTS (\$183) | |
| The Annual Report for a financial year must contain: - (a) the general-purpose financial statement for the financial year, audited by the auditor-general; and | Compliant |
| (b) the current-year financial sustainability statement for the financial year, audited by the auditor-general; and | Compliant |
| (c) the long-term financial sustainability statement for the financial year; and | Compliant |

| Section | | REFERENCED IN THE REPORT (if at all) | | | | | | | | | | |
|--|--|--------------------------------------|--|--|--------|---------------------|--------------------|-----------|----------------|--------------|------------|--|
| (d) the auditor-general's audit reports about the general-purpose financial statements and the current year sustainability statement. | | Compliant | | | | | | | | | | |
| COMMUNITY FINANCIAL REPORT (\$184) | | | | | | | | | | | | |
| The annual report must contain the community financial report for the financial year. | | Compliant | | | | | | | | | | |
| PARTICULAR RESOLUTIONS (\$185) | | | | | | | | | | | | |
| The Annual Report for a financial year must contain: | | | | | | | | | | | | |
| (a) a copy of the resolutions made during the financial year under s250(1); and | | | | | | | | | | | | |
| <table border="1"> <tr> <td>Resolution:</td><td colspan="2">That Council amend the Expenses Reimbursement for Councillors policy to include a monthly telephone credit of \$40 per councillor and the option for the Mayor to elect to utilise his/her personal phone and receive an annual allowance of \$1000.</td></tr> <tr> <td>Moved:</td><td>Mayor Bradley Creek</td><td rowspan="3">CARRIED 5/5</td></tr> <tr> <td>Seconded:</td><td>Cr Regan Kulka</td></tr> <tr> <td>Decision No:</td><td>0723042020</td></tr> </table> | | Resolution: | That Council amend the Expenses Reimbursement for Councillors policy to include a monthly telephone credit of \$40 per councillor and the option for the Mayor to elect to utilise his/her personal phone and receive an annual allowance of \$1000. | | Moved: | Mayor Bradley Creek | CARRIED 5/5 | Seconded: | Cr Regan Kulka | Decision No: | 0723042020 | |
| Resolution: | That Council amend the Expenses Reimbursement for Councillors policy to include a monthly telephone credit of \$40 per councillor and the option for the Mayor to elect to utilise his/her personal phone and receive an annual allowance of \$1000. | | | | | | | | | | | |
| Moved: | Mayor Bradley Creek | CARRIED 5/5 | | | | | | | | | | |
| Seconded: | Cr Regan Kulka | | | | | | | | | | | |
| Decision No: | 0723042020 | | | | | | | | | | | |

| Section | | REFERENCED IN THE REPORT (if at all) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-----------|--------------------------------------|----------------|---------------|-----------|----------|----------------|-------|----------------------|-----------|----------|-----------|------------|---------------------|-----------|----------|----------|-----------|--|-----------|----------|----------|-----------|----------------|-----------|----------|----------|-----------|-------------------|-----------|---|----------|-----------|---|-----------|---|----------|-----------|--|--|--|--|---------------|
| (b)a list of any resolutions made during the financial year under s206(2). | | No such activity to report | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| COUNCILLORS (\$186) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) for each Councillor, the total remuneration, including superannuation contributions, paid to the Councillor during the financial year; and | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) the expenses incurred by, and the facilities provided to, each Councillor during the financial year under the local government's expenses reimbursement policy; and | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table><tr><th>Councillor</th><th>Allowance</th><th>Expenses</th><th>Superannuation</th><th>Total</th></tr><tr><td>Mayor Desmond Tayley</td><td>84,795.41</td><td>9,686.96</td><td>10,175.60</td><td>104,657.97</td></tr><tr><td>Mayor Bradley Creek</td><td>65,082.80</td><td>4,508.34</td><td>6,162.82</td><td>75,753.96</td></tr><tr><td>Cr Robert Bloomfield (Deputy Mayor until March 2020)</td><td>61,838.42</td><td>1,171.19</td><td>5,874.76</td><td>68,884.37</td></tr><tr><td>Cr Regan Kulka</td><td>53,728.59</td><td>4,470.70</td><td>6,447.35</td><td>64,646.64</td></tr><tr><td>Cr Vanessa Tayley</td><td>41,260.44</td><td>-</td><td>3,316.66</td><td>44,577.10</td></tr><tr><td>Cr Vincent Tayley Deputy Mayor March to June 2020</td><td>14,287.28</td><td>-</td><td>1,714.51</td><td>16,001.79</td></tr><tr><td></td><td></td><td></td><td></td><td>\$ 374,521.83</td></tr></table> | | | | Councillor | Allowance | Expenses | Superannuation | Total | Mayor Desmond Tayley | 84,795.41 | 9,686.96 | 10,175.60 | 104,657.97 | Mayor Bradley Creek | 65,082.80 | 4,508.34 | 6,162.82 | 75,753.96 | Cr Robert Bloomfield (Deputy Mayor until March 2020) | 61,838.42 | 1,171.19 | 5,874.76 | 68,884.37 | Cr Regan Kulka | 53,728.59 | 4,470.70 | 6,447.35 | 64,646.64 | Cr Vanessa Tayley | 41,260.44 | - | 3,316.66 | 44,577.10 | Cr Vincent Tayley Deputy Mayor March to June 2020 | 14,287.28 | - | 1,714.51 | 16,001.79 | | | | | \$ 374,521.83 |
| Councillor | Allowance | Expenses | Superannuation | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mayor Desmond Tayley | 84,795.41 | 9,686.96 | 10,175.60 | 104,657.97 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mayor Bradley Creek | 65,082.80 | 4,508.34 | 6,162.82 | 75,753.96 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cr Robert Bloomfield (Deputy Mayor until March 2020) | 61,838.42 | 1,171.19 | 5,874.76 | 68,884.37 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cr Regan Kulka | 53,728.59 | 4,470.70 | 6,447.35 | 64,646.64 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cr Vanessa Tayley | 41,260.44 | - | 3,316.66 | 44,577.10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cr Vincent Tayley Deputy Mayor March to June 2020 | 14,287.28 | - | 1,714.51 | 16,001.79 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | \$ 374,521.83 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facilities that may be provided to councillors as required to assist councillors in their role include: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <ul style="list-style-type: none">office space and meeting roomscomputers in council offices | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Section | REFERENCED IN THE REPORT (if at all) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--------------------------------------|-------------------|---------------------|------------|--|---|---|-------------------|--|----|---|---------------------|--|----|---|---------------------|---|---|---|-------------------|--|----|---|---------------------|--|---|---|-------------------|--|
| <ul style="list-style-type: none">necessary stationerylaptop computer or notebookaccess to photocopiers in council officesaccess to printers in council officesaccess to facsimile machines in council officespublicationsuse of council landline telephones and internet access in council offices <p>The Mayor may elect to have a mobile telephone provided or receive an annual allowance of \$1,000 to cover telephone and data costs. Councillors receive a monthly allowance of \$40.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) the number of local government meetings that each Councillor attended during the financial year; and | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table><tr><th>Councillor</th><th>Ordinary Meetings</th><th>Special Meetings</th><th>Attendance</th></tr><tr><td>Mayor Desmond Tayley June 2019 to March 2020</td><td>9</td><td>3</td><td>9 of 9 and 3 of 3</td></tr><tr><td>Councillor Bradley Creek continuing Councillor elected as Mayor March 2020</td><td>12</td><td>5</td><td>12 of 12 and 4 of 5</td></tr><tr><td>Councillor Robert Bloomfield Re-elected March 2020</td><td>12</td><td>5</td><td>12 of 12 and 5 of 5</td></tr><tr><td>Councillor Vanessa Tayley Appointed Councillor September 2019 Re-elected March 2020</td><td>9</td><td>3</td><td>9 of 9 and 2 of 3</td></tr><tr><td>Councillor Regan Kulka Re-elected March 2020</td><td>12</td><td>5</td><td>12 of 12 and 5 of 5</td></tr><tr><td>Councillor Vincent Tayley disqualified July 2019 Re-elected March 2020</td><td>3</td><td>2</td><td>3 of 3 and 2 of 2</td></tr></table> | Councillor | Ordinary Meetings | Special Meetings | Attendance | Mayor Desmond Tayley June 2019 to March 2020 | 9 | 3 | 9 of 9 and 3 of 3 | Councillor Bradley Creek continuing Councillor elected as Mayor March 2020 | 12 | 5 | 12 of 12 and 4 of 5 | Councillor Robert Bloomfield Re-elected March 2020 | 12 | 5 | 12 of 12 and 5 of 5 | Councillor Vanessa Tayley Appointed Councillor September 2019 Re-elected March 2020 | 9 | 3 | 9 of 9 and 2 of 3 | Councillor Regan Kulka Re-elected March 2020 | 12 | 5 | 12 of 12 and 5 of 5 | Councillor Vincent Tayley disqualified July 2019 Re-elected March 2020 | 3 | 2 | 3 of 3 and 2 of 2 | |
| Councillor | Ordinary Meetings | Special Meetings | Attendance | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mayor Desmond Tayley June 2019 to March 2020 | 9 | 3 | 9 of 9 and 3 of 3 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Councillor Bradley Creek continuing Councillor elected as Mayor March 2020 | 12 | 5 | 12 of 12 and 4 of 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Councillor Robert Bloomfield Re-elected March 2020 | 12 | 5 | 12 of 12 and 5 of 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Councillor Vanessa Tayley Appointed Councillor September 2019 Re-elected March 2020 | 9 | 3 | 9 of 9 and 2 of 3 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Councillor Regan Kulka Re-elected March 2020 | 12 | 5 | 12 of 12 and 5 of 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Councillor Vincent Tayley disqualified July 2019 Re-elected March 2020 | 3 | 2 | 3 of 3 and 2 of 2 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) the total number of the following during the financial year - | No such activity to report | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Section | REFERENCED IN THE REPORT (if at all) |
|---|--------------------------------------|
| (i) orders and recommendations made under S180(2) or (4); and | |
| (ii) orders made under S181; and | No such orders to report |
| (e) each of the following during the financial year - (i) the name of each Councillor for whom an order or recommendation was made under S180 of the Act or an order was made under S181 of the Act; | No such activity to report |
| (ii) | |
| (iii) a description of the misconduct or inappropriate conduct engaged in by each of the Councillors; | No such activity to report |
| (iii) a summary of the order or recommendation made for each Councillor; and | No such activity to report |
| (f) the number of each of the following during the financial year - | No such activity to report |
| (i) complaints about the conduct or performance of Councillors for which no further action was taken under S176C (2) of the Act; | No such activity to report |
| (ii) complaints referred to the department's chief executive under S176C (3) (a)(i) of the Act; | No such activity to report |

| Section | REFERENCED IN THE REPORT (if at all) |
|---|---|
| (iii) complaints referred to the mayor under S176C(3)(a) (ii) or (b)(i) of the Act; | No such activity to report |
| (iv) complaints referred to the department's chief executive under S176C(4)(a) of the Act; | No such activity to report |
| (v) complaints assessed by the chief executive officer as being about corrupt conduct under the Crime and Corruption Act; | No complaints to report |
| (vi) complaints heard by a regional conduct review panel; | No complaints to report |
| (vii) complaints heard by the tribunal; | No complaints to report |
| (viii) complaints to which S176C (6) of the Act applied. | No complaints to report |
| ADMINISTRATIVE ACTION COMPLAINTS (S187) | |
| (1) The annual report for a financial year must contain - | |
| (a) a statement about the local government's commitment to dealing fairly with administrative action complaints; and | Council is committed to dealing fairly with administrative action complaints. Councils Complaint Management General Policy is available on Councils website. This policy outlines the process on how complaints will be dealt with in an open and transparent manner. |

| Section | REFERENCED IN THE REPORT (if at all) |
|--|--|
| (b) a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process. | The processes outlined in the Wujal Wujal Aboriginal Shire. Councils Complaint Management General Policy have been implemented. There have been no administrative action complaints received during the reporting period to measure the performance of the process |
| (2) The annual report must also contain particulars of - | |
| (a) the number of the following during the financial year - | |
| (i) administrative action complaints made to the local government; | No administrative action complaints to report |
| (ii) administrative action complaints resolved by the local government under the complaint's management process; | No administrative action complaints to report |
| (iii) administrative action complaints not resolved by the local government under the complaint's management process; and | No administrative action complaints to report |

| Section | REFERENCED IN THE REPORT (if at all) |
|---|---|
| (b) the number of administrative action complaints under paragraph (a)(iii) that were made in a previous financial year. | No administrative action complaints to report made in the previous year |
| OVERSEAS TRAVEL (S188) | |
| (1) The annual report for a financial year must contain the following information about any overseas travel made by a Councillor or local government employee in an official capacity during the financial year - | No such travel was undertaken |
| a) for a councillor - the name of the councillor; | As above |
| b) for a local government employee - the name of, and position held by, the local government employee; | As Above |
| c) the destination of the overseas travel; | As above |

| Section | REFERENCED IN THE REPORT (if at all) |
|---|--------------------------------------|
| d)the purpose of the overseas travel; | As above |
| e) the cost of the overseas travel; | As above |
| (2) The annual report may also contain any other information about the overseas travel the local government considers relevant | No such travel was undertaken |
| EXPENDITURE ON GRANTS TO COMMUNITY ORGANISATIONS (\$189) | |
| The annual report for a financial year must contain a summary of - a) the local government's expenditure for the financial year on grants to community organisations; and | Compliant |
| b) expenditure from each councillor's discretionary fund, including - | No such fund exists at this Council |
| (i) the name of each community organisation to which an amount was allocated from the fund; and | Not applicable to this Council |

| Section | REFERENCED IN THE REPORT (if at all) |
|---|---|
| (ii)the amount and purpose of the allocation; | Not applicable to this Council |
| OTHER CONTENTS (\$190) | |
| (1) The annual report for a financial year must contain the following information – a) the chief executive officer's assessment of the local government's progress towards implementing its 5-year corporate plan and annual operational plan; | Compliant |
| b) particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year; | Compliant |
| c) an annual operations report for each commercial business unit; | No business units exist at this Council |

| Section | REFERENCED IN THE REPORT (if at all) |
|---|--|
| d) details of any action taken for, and expenditure on, a service, facility or activity - (i) supplied by another local government under an agreement for conducting a joint government activity; and | None for FY 2019/2020 |
| (ii) for which the local government levied special rates or charges for the financial year; | None for FY 2019/2020 |
| e) the number of invitations to change tenders under S228(7) during the financial year; | Nil |
| a list of the registers kept by the local government; | Compliant |
| a summary of all concessions for rates and charges granted by the local government; | No such concessions were made in this Financial Year. |
| the report on the internal audit for the financial year; | Compliant - please see 'Report on the internal audit for the financial year' below |
| a summary of investigation notices given in the financial year under S49 for competitive neutrality complaints; | No such investigations were undertaken in the FY 2019/20 |

| Section | REFERENCED IN THE REPORT (if at all) |
|--|---|
| the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under S52(3). | No such recommendations were issued in the FY 2019/20 |
| (2) In this section - annual operations report, for a commercial business unit, means a document that contains the following information for the previous financial year - (a) information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan; | Not applicable to this Council |
| (b) particulars of any changes made to the unit's annual performance plan for the previous financial year; | Not applicable to this Council |
| (c) particulars of the impact the changes had on the unit's; i) financial position; and | Not applicable to this Council |
| operating surplus or deficit; and | Not applicable to this Council |
| prospects. | Not applicable to this Council |
| (d) particulars of any directions the local government gave the unit. | Not applicable to this Council |



Community Financial Report

The Community Financial Report is a summary of the information contained in Council's financial statements for the period 1 July 2019 to 30 June 2020 and provides an overview of Council's financial management and performance in accordance with S179 of the *Local Government Regulation 2012*. The report is consistent with the 2019/2020 audited financial statements and aims to simplify Council's official Financial Statements by providing a visual representation of our financial performance and financial position.

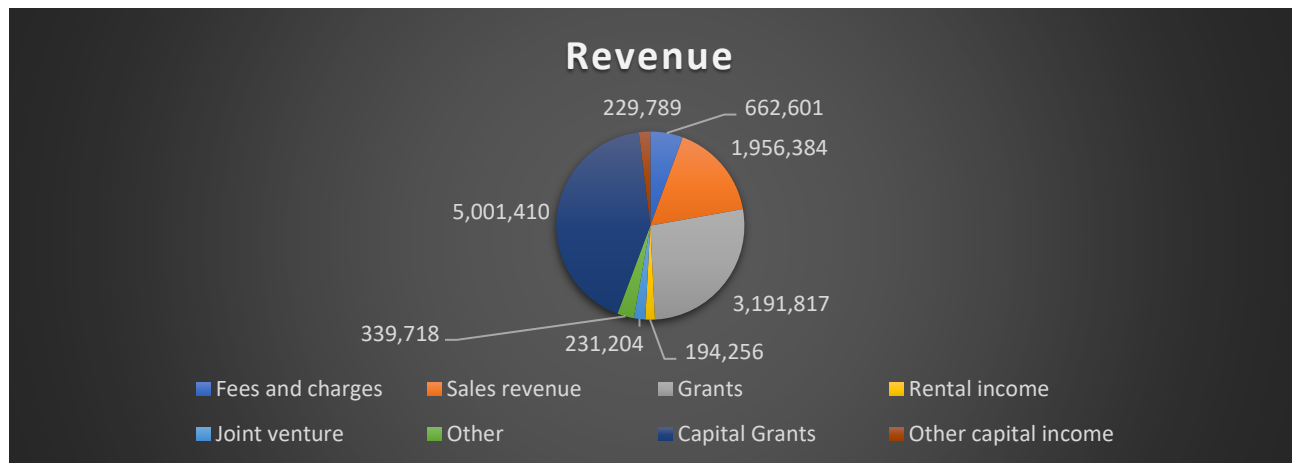
The Statement of Comprehensive Income provides a summary of Council's financial performance, the Statement of Financial Position provides a summary of Council's Assets and Liabilities at 30 June 2020, the Statement of Changes in Equity shows the overall change for the year in Council's net worth and the Statement of Cash Flows indicates where Council's cash came from and where it was spent. The Notes to the Financial Statements provide greater detail to the line numbers of the four primary financial statements.

Statement of Comprehensive Income for the year ended 30 June 2020

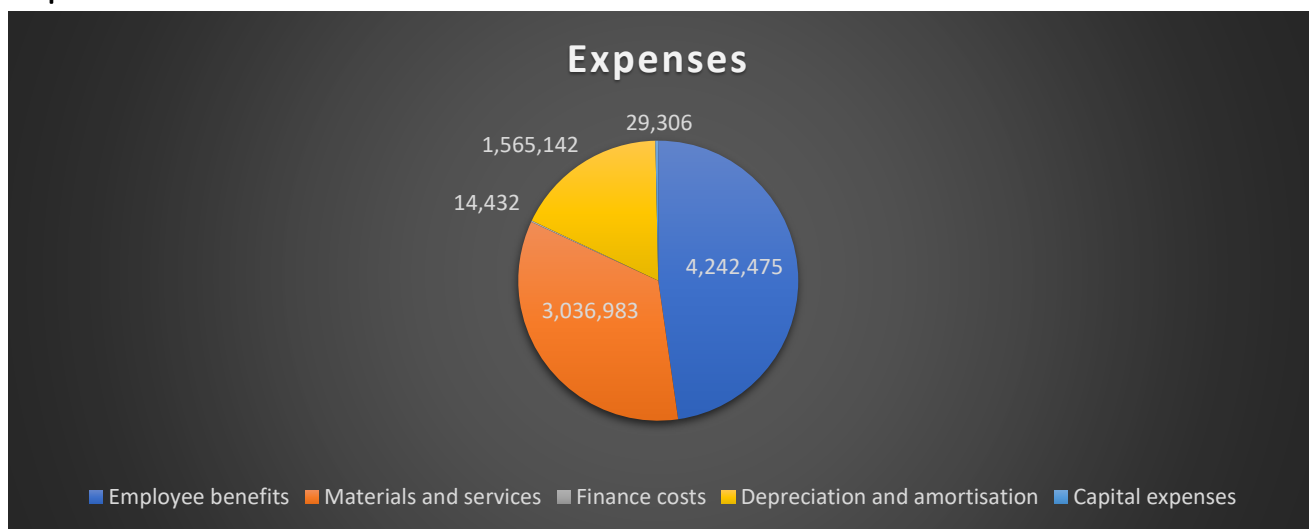
The Statement of Comprehensive Income measure how Council performed in relation to revenue and expenses during the financial year. This statement illustrates how money received from Council operations is spent.

| Revenue | 2020 (\$) | 2019 (\$) |
|---|--------------------|---------------------|
| Recurrent revenue | | |
| Fees and charges | 662,601 | 654,177 |
| Sales revenue | 1,956,384 | 1,154,035 |
| Grants, subsidies and contributions | 3,191,817 | 3,735,194 |
| Rental income | 194,256 | 164,108 |
| Joint venture | 231,204 | 280,205 |
| Other | 339,718 | 633,530 |
| Total recurrent revenue | 6,575,980 | 6,621,249 |
| Capital revenue | | |
| Grants, subsidies and contributions | 5,001,410 | 6,259,092 |
| Other capital income | 229,789 | 519,037 |
| Total capital revenue | 5,231,199 | 6,778,129 |
| Total income | 11,807,179 | 13,399,378 |
| Expenses | | |
| Recurrent expenses | | |
| Employee benefits | (4,242,475) | (3,932,580) |
| Materials and services | (3,036,983) | (3,876,220) |
| Finance costs | (14,432) | (4,826) |
| Depreciation and amortisation | (1,565,142) | (1,493,947) |
| Total recurrent expenses | (8,859,032) | (9,307,573) |
| Capital expenses | (29,306) | (2,706,662) |
| Total expenses | (8,888,338) | (12,014,235) |
| Net result | 2,918,841 | 1,385,143 |
| Other comprehensive income | | |
| Items that will not be reclassified to net result | | |
| Increase/(decrease) in asset revaluation surplus | 1,564,972 | - |
| Total other comprehensive income | 1,564,972 | - |
| Total comprehensive income for the year | 4,483,813 | 1,385,143 |

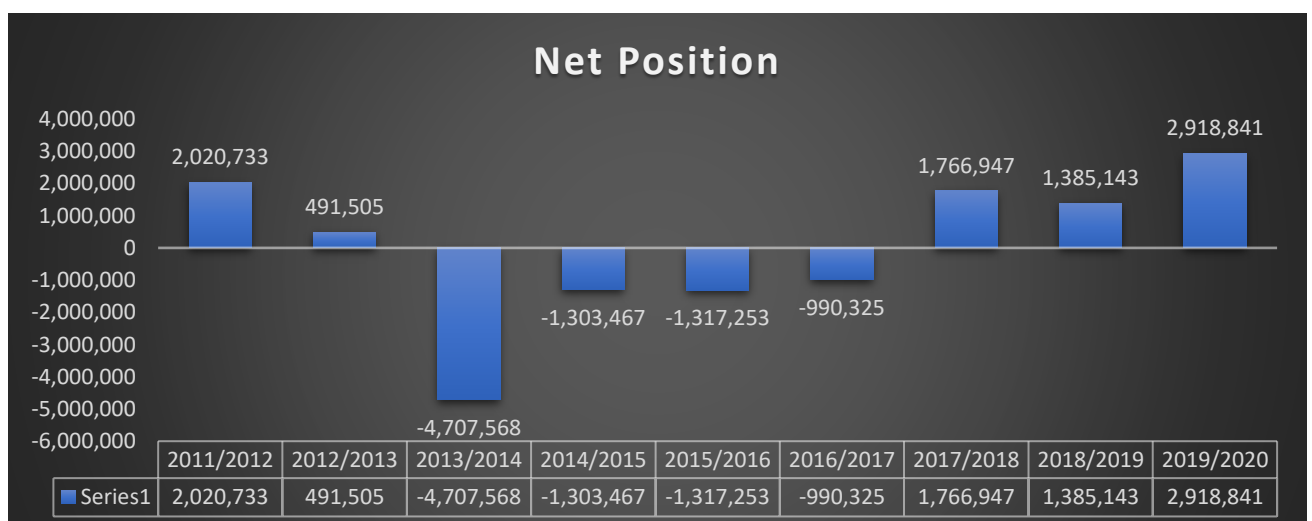
Revenue as at 30 June 2020



Expenditure as at 30 June 2020



Net Result: 2012-2020

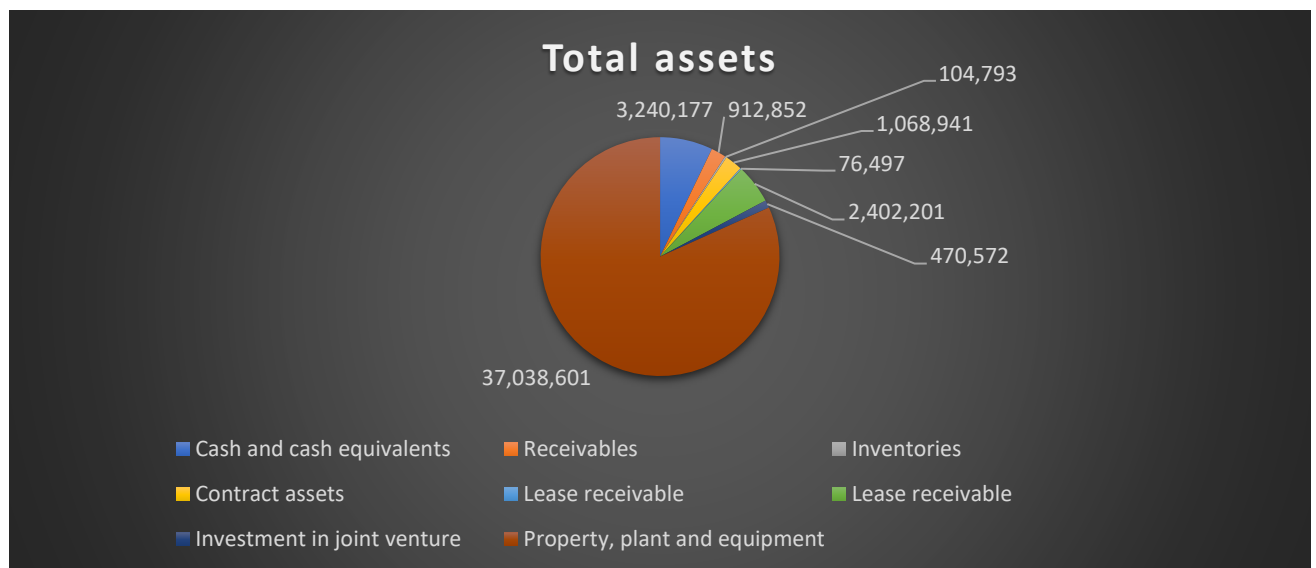


Statement of Financial Position as at 30 June 2020

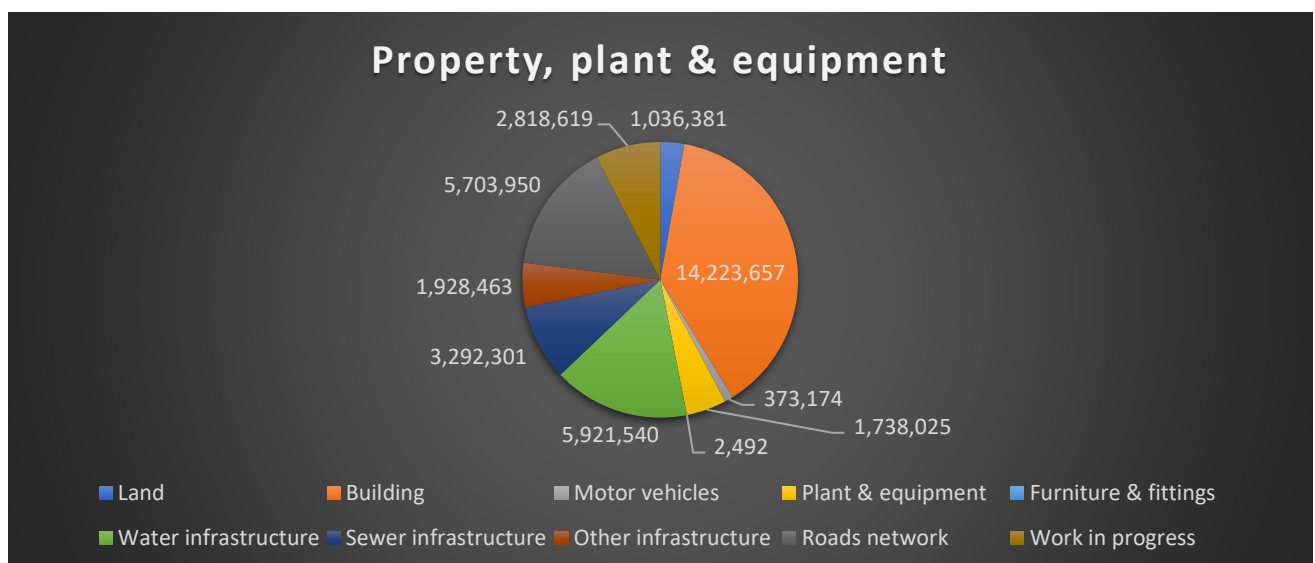
The Statement of Financial Position measures what we own (our assets) and what we owe (our liabilities), resulting in our net worth at the end of the financial year.

| Current assets | 2020 (\$) | 2019 (\$) |
|--------------------------------------|-------------------|-------------------|
| Cash and cash equivalents | 3,240,177 | 4,415,766 |
| Receivables | 912,852 | 886,747 |
| Inventories | 104,793 | 238,000 |
| Contract assets | 1,068,941 | - |
| Lease receivable | 76,497 | 73,063 |
| Total current assets | 5,403,259 | 5,613,576 |
| Non-current assets | | |
| Lease receivable | 2,402,201 | 2,284,921 |
| Investment in joint venture | 470,572 | 320,572 |
| Property, plant and equipment | 37,038,601 | 30,472,365 |
| Total non-current assets | 39,911,374 | 33,077,858 |
| Total assets | 45,314,633 | 38,691,434 |
| Current liabilities | | |
| Payables | 1,993,102 | 1,051,838 |
| Contract liabilities | 4,599,730 | - |
| Lease liabilities | 118,758 | 138,255 |
| Provisions | 359,826 | 339,550 |
| Total current liabilities | 7,071,416 | 1,529,642 |
| Non-current liabilities | | |
| Lease liabilities | 119,549 | 237,919 |
| Provisions | 178,250 | 130,998 |
| Total non-current liabilities | 297,799 | 368,917 |
| Total liabilities | 7,369,215 | 1,898,559 |
| Net community assets | 37,945,417 | 36,792,874 |

Total assets as at 30 June 2020



Breakdown of property, plant and equipment



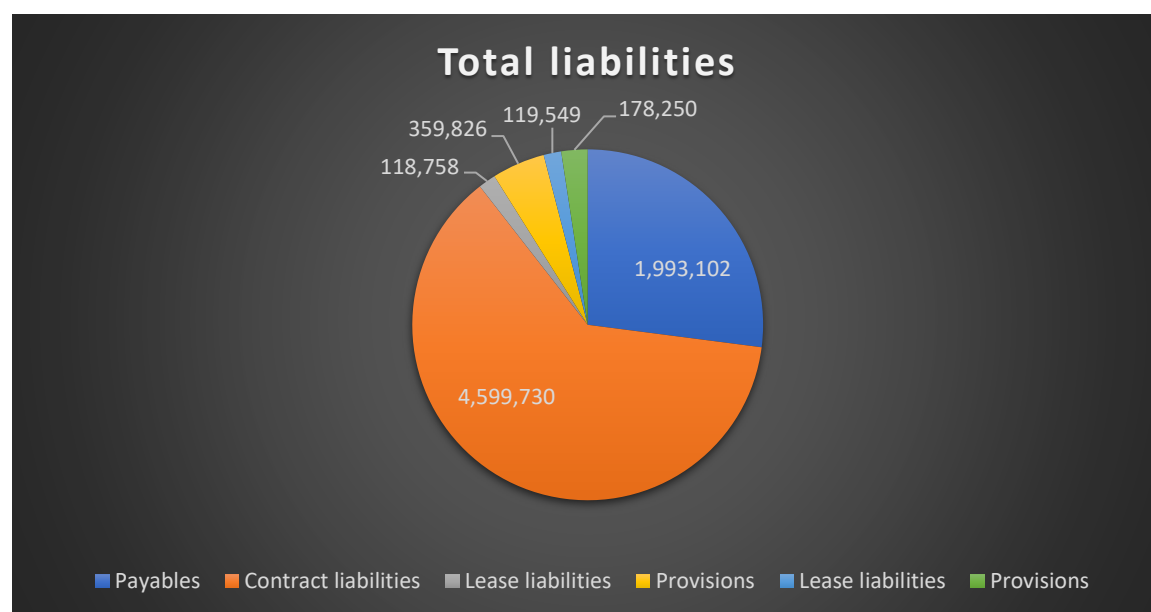
Statement of Changes in Equity

The Statement of Changes in Equity shows the overall change in Council's net worth over the year. In the 2019/2020 financial year, Council's net worth increased by \$2.92million as a result of the net operating surplus. The asset revaluation surplus comprises amounts representing the change in the value of Council's assets over time increased by \$1.56million during the year.

Statement of Cash Flows

The Statement of Cash Flows shows where Council's cash came from and how it was spent throughout the year. It differs from the earlier reports as non-cash items such as depreciation are excluded. The closing balance reflects how much cash Council had at year end. Restrictions are held over cash that has been received for a specific purpose.

Total liabilities as at 30 June 2020



Financial Sustainability Statement

The Financial Sustainability Statement and the associated measures (ratios) provide evidence of Council's ability to continue operating and provide an acceptable level of service and infrastructure to the community into the future. Council's performance at 30 June 2019 against key financial ratios are listed below:

| Ratio | Target | Result |
|---------------------------------|----------------------|--------|
| Operating surplus ratio | Between 0% and 10% | -35% |
| Asset sustainability ratio | Greater than 90% | 40% |
| Net financial liabilities ratio | Not greater than 60% | 30% |

The Asset Sustainability Ratio Measures' Council's ability to maintain infrastructure capital over the long-term, while the Operating Surplus and Net Financial Liabilities Ratios Measure Council's ability to maintain financial capital over the long-term. Council was unable to achieve a positive operating surplus ratio and Council's Asset Sustainability Ratio is below targeted range. The Net Financial Liabilities Ratio is within target. Page 41 of the Financial Statements provides the forecast outcomes of the three key financial ratios, for each of the 10 years to 2029.



2019/2020 Audited Financial Statements



Wujal Wujal Aboriginal Shire Council

Financial Statements

For the year ended 30 June 2020

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Management Certificate

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Current Year Financial Sustainability Statement

Certificate of Accuracy - for the Current Year Financial Sustainability Statement

Independent Auditor's Report (Current Year Financial Sustainability Statement)

Unaudited Long Term Financial Sustainability Statement

Certificate of Accuracy - for the Long Term Financial Sustainability Statement

Wujal Wujal Aboriginal Shire Council
Statement of Comprehensive Income
For the year ended 30 June 2020

| | Note | 2020 \$ | 2019 \$ |
|--|-----------|--------------------|---------------------|
| Income | | | |
| Revenue | | | |
| Recurrent revenue | | | |
| Fees and charges | 3(a) | 662,601 | 654,177 |
| Sales revenue | 3(b) | 1,956,384 | 1,154,035 |
| Grants, subsidies, contributions and donations | 3(c) (i) | 3,191,817 | 3,735,194 |
| | | <u>5,810,802</u> | <u>5,543,406</u> |
| Capital revenue | | | |
| Grants, subsidies, contributions and donations | 3(c) (ii) | 5,001,410 | 6,259,092 |
| Other capital income | 5 | 229,789 | 519,037 |
| Total capital revenue | | <u>5,231,199</u> | <u>6,778,129</u> |
| Rental income | | 194,256 | 164,108 |
| Interest received | | 2,171 | 4,227 |
| Joint Venture | | 231,204 | 280,205 |
| Other income | 4 | 337,547 | 629,303 |
| Total income | | <u>11,807,179</u> | <u>13,399,378</u> |
| Expenses | | | |
| Recurrent expenses | | | |
| Employee benefits | 6 | (4,242,475) | (3,932,580) |
| Materials and services | 7 | (3,036,983) | (3,876,220) |
| Finance costs | | (14,432) | (4,826) |
| Depreciation and amortisation | 12 | (1,565,142) | (1,493,947) |
| Total recurrent expenses | | <u>(8,859,032)</u> | <u>(9,307,573)</u> |
| Capital expenses | 8 | (29,306) | (2,706,662) |
| Total expenses | | <u>(8,888,338)</u> | <u>(12,014,235)</u> |
| Net result | | <u>2,918,841</u> | <u>1,385,143</u> |
| Other comprehensive income | | | |
| Items that will not be reclassified to net result | | | |
| Increase / (decrease) in asset revaluation surplus | 18 | 1,564,972 | - |
| Total other comprehensive income | | <u>1,564,972</u> | <u>-</u> |
| Total comprehensive income for the year | | <u>4,483,813</u> | <u>1,385,143</u> |

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

The comparatives have not been restated on adoption of AASB 15 / 1058 and AASB 16 and therefore the comparative information is presented using the previous standards relating to revenue and leases.

Wujal Wujal Aboriginal Shire Council
Statement of Financial Position
As at 30 June 2020

| | Note | 2020 \$ | 2019 \$ |
|--------------------------------------|------|-------------------|-------------------|
| Current assets | | | |
| Cash and cash equivalents | 9 | 3,240,177 | 4,415,766 |
| Receivables | 10 | 912,852 | 886,747 |
| Inventories | 11 | 104,793 | 238,000 |
| Contract assets | 13 | 1,068,941 | - |
| Lease receivable | 14 | 76,497 | 73,063 |
| Total current assets | | 5,403,259 | 5,613,576 |
| Non-current assets | | | |
| Lease receivable | 14 | 2,402,201 | 2,284,921 |
| Investment in joint venture | 22 | 470,572 | 320,572 |
| Property, plant and equipment | 12 | 37,038,601 | 30,472,365 |
| Total non-current assets | | 39,911,374 | 33,077,858 |
| Total assets | | 45,314,633 | 38,691,434 |
| Current liabilities | | | |
| Payables | 15 | 1,993,102 | 1,051,838 |
| Contract liabilities | 13 | 4,599,730 | - |
| Lease liabilities | 14 | 118,758 | 138,255 |
| Provisions | 16 | 359,826 | 339,550 |
| Total current liabilities | | 7,071,416 | 1,529,642 |
| Non-current liabilities | | | |
| Lease liabilities | 14 | 119,549 | 237,919 |
| Provisions | 16 | 178,250 | 130,998 |
| Total non-current liabilities | | 297,799 | 368,917 |
| Total liabilities | | 7,369,215 | 1,898,559 |
| Net community assets | | 37,945,417 | 36,792,874 |
| Community equity | | | |
| Asset revaluation surplus | 18 | 16,457,755 | 14,892,783 |
| Retained surplus/(deficiency) | | 21,487,663 | 21,900,091 |
| Total community equity | | 37,945,417 | 36,792,874 |

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

The comparatives have not been restated on adoption of AASB 15 / 1058 and AASB 16 and therefore the comparative information is presented using the previous standards relating to revenue and leases.

Wujal Wujal Aboriginal Shire Council
Statement of changes in Equity
For the year ended 30 June 2020

| | Note | Asset revaluation surplus 18 \$ | Retained Surplus \$ | Total \$ |
|--|------|---|---------------------------|-------------|
| Balance as at 1 July 2019 | | 14,892,783 | 21,900,091 | 36,792,874 |
| Adjustment on initial application of AASB 15 / AASB 1058 | | - | (3,331,270) | (3,331,270) |
| Restated balance at 1 July 2019 | | 14,892,783 | 18,568,821 | 33,461,604 |
| Net result | | - | 2,918,841 | 2,918,841 |
| Other comprehensive income for the year | | | | |
| Increase / (decrease) in asset revaluation surplus | | 1,564,972 | - | 1,564,972 |
| Total comprehensive income for the year | | 16,457,755 | 21,487,663 | 37,945,417 |
| Balance as at 30 June 2020 | | 16,457,755 | 21,487,663 | 37,945,417 |
| Balance as at 1 July 2018 | | 14,892,783 | 20,514,948 | 35,407,731 |
| Net result | | - | 1,385,143 | 1,385,143 |
| Other comprehensive income for the year | | | | |
| Increase / (decrease) in asset revaluation surplus | | - | - | - |
| Total comprehensive income for the year | | - | 1,385,143 | 1,385,143 |
| Balance as at 30 June 2019 | | 14,892,783 | 21,900,091 | 36,792,874 |

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

The comparatives have not been restated on adoption of AASB 15 / 1058 and AASB 16 and therefore the comparative information is presented using the previous standards relating to revenue and leases.

Wujal Wujal Aboriginal Shire Council
Statement of Cash Flows
For the year ended 30 June 2020

| | Note | 2020 \$ | 2019 \$ |
|---|---------|--------------------|--------------------|
| Cash flows from operating activities | | | |
| Receipts from customers | | 3,109,839 | 2,753,916 |
| Payments to suppliers and employees | | (6,250,068) | (7,395,665) |
| | | <u>(3,140,229)</u> | <u>(4,641,749)</u> |
| Interest received | | 2,171 | 4,227 |
| Rental income | | 194,256 | 164,108 |
| Non capital grants and contributions | 3(c)(i) | 3,191,817 | 3,871,045 |
| Borrowing Costs | | (14,432) | (12,985) |
| Net cash inflow (outflow) from operating activities | 23 | <u>233,584</u> | <u>(615,354)</u> |
| Cash flows from investing activities | | | |
| Payments for property, plant and equipment | | (6,678,880) | (2,145,826) |
| Proceeds from sale of property plant and equipment | 5 | 80,002 | 134,000 |
| Finance lease receipts | 14 | 74,850 | 73,735 |
| Grants, subsidies, contributions and donations | | 5,102,722 | 5,734,747 |
| Dividend - JV investment | | 150,000 | - |
| Net cash inflow (outflow) from investing activities | | <u>(1,271,306)</u> | <u>3,796,655</u> |
| Cash flows from financing activities | | | |
| Repayments made on finance leases | 14 | (137,867) | (85,969) |
| Net cash inflow (outflow) from financing activities | | <u>(137,867)</u> | <u>(85,969)</u> |
| Net increase (decrease) in cash and cash equivalents held | | <u>(1,175,589)</u> | <u>3,095,331</u> |
| Cash and cash equivalents at the beginning of the financial year | | 4,415,766 | 1,320,434 |
| Cash and cash equivalents at end of the financial year | 9 | <u>3,240,177</u> | <u>4,415,766</u> |

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

The comparatives have not been restated on adoption of AASB 15 / 1058 and AASB 16 and therefore the comparative information is presented using the previous standards relating to revenue and leases.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

1 Significant accounting policies

1.A Basis of preparation

Wujal Wujal Aboriginal Shire Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia. These general purpose financial statements are for the period 1 July 2019 to 30 June 2020 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

These financial statements comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB). Council is a not-for-profit entity for financial reporting purposes and complies with Australian Accounting Standards as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention except where stated.

1.B Date of authorisation

The financial statements were authorised for issue on the date they were submitted to the Auditor-General for final signature. This is the date the management certificate is signed.

1.C New and revised Accounting Standards adopted during the year

Wujal Wujal Aboriginal Shire Council adopted all standards which became mandatorily effective for annual reporting periods beginning 1 July 2019, the standards which had an impact on reported position, performance and cash flows were those relating to revenue and leases.

Refer to the change in accounting policy Note 24 for transition disclosures for AASB 15 *Revenue from Contracts with Customers*, AASB 1058 *Income of NFP Entities* and AASB 16 *Leases*.

1.D Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2020, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Council do not expect standards issued but not yet effective to have a significant impact on the financial statements.

1.E Estimates and judgements

Councils make a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however due to the passage of time, these assumptions may change and therefore the recorded balances may not reflect the final outcomes. The significant judgements, estimates and assumptions relate to the following items and specific information is provided in the relevant note:

Revenue - **Note 3**

Valuation and depreciation of property, plant and equipment - **Note 12**

Impairment of property, plant and equipment - **Note 12**

Provisions - **Note 16**

Valuation of finance leases - **Note 14**

Contingent liabilities - **Note 20**

1.F Rounding and comparatives

The financial statements are in Australian dollars and have been rounded to the nearest \$1.

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard.

1.G Taxation

Income of local authorities and public authorities is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax ('GST'). The net amount of GST recoverable from the ATO or payable to the ATO is shown as a consolidated asset or liability.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

2 Analysis of Results by Function

(a) Components of Council functions

The activities relating to the Council's components reported on in Note 2(b) are as follows :

Corporate governance

The objective of corporate governance is for Council to be open, accountable, transparent and deliver value for money community outcomes. This function includes strategic and operational planning, marketing and communication, risk management, internal audit, legal and administrative support. The Mayor, Councillors and Chief Executive Officer activities are included in corporate governance.

Corporate services

Corporate Services provides administration, finance and information services across all of council. This function includes human resource management, budget support, financial accounting, and information technology services. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements and to provide appropriate services to all of the activities of Council.

Technical services

This function is responsible for the road transport network, parks and gardens, waste management and the water and sewerage networks. The objectives are to ensure the community is serviced by a high quality and effective road network, to protect and support the community and natural environment by sustainably managing refuse through provision of rubbish collection and disposal services, mosquito and other pest management programs and to support a healthy, safe community by sustainably managing the water and sewerage network infrastructure.

Community Services & Economic Development

The goal of community services is to ensure Wujal Wujal is a healthy, vibrant, contemporary and connected community. Community services provides well managed and maintained community facilities, and ensures the effective delivery of cultural, health, welfare, environmental and recreational services.

This function includes libraries, kindergarten, entertainment venues, art gallery and cafe, community care services and facilities and environmental licences and approvals.

Building services

This function facilitates the Shire's growth and prosperity through well planned and quality development. The objective of building services is to ensure the Wujal Wujal Aboriginal Shire is well designed, efficient and facilitates growth yet also preserves the character and natural environment of the Shire. This function includes activities and services related to town and regional planning, maintenance of Council assets and management of development approval processes.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

2 Analysis of results by function

(b) Income and expenses defined between recurring and capital are attributed to the following functions:

Year ended 30 June 2020

| Functions | Gross program income | | | | | | Total income | Gross program expenses | | Total expenses | Net result from recurrent operations | Net Result | Assets |
|----------------------|----------------------|-----------|-----------|---------|------------|-------------|--------------|------------------------|-------------|----------------|--------------------------------------|------------|--------|
| | Recurrent | | | Capital | | | | | | | | | |
| | Grants | Other | Grants | Other | Grants | Capital | | | | | | | |
| | | | | | | | | 2020 | 2020 | | | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Corporate governance | - | - | - | - | - | - | - | (864,751) | - | (864,751) | (864,751) | 90,190 | |
| Corporate services | 1,235,151 | 765,366 | - | - | - | 2,000,517 | - | (1,839,687) | - | (1,839,687) | 160,830 | 1,498,565 | |
| Technical services | 541,056 | 752,839 | 5,001,410 | - | - | 6,295,305 | (29,306) | (3,131,557) | (29,306) | (3,160,863) | 3,134,441 | 21,550,325 | |
| Community services | 1,415,422 | 12,558 | - | - | - | 1,427,980 | - | (2,051,069) | - | (2,051,069) | (623,089) | 18,075,099 | |
| Building services | - | 1,853,588 | - | - | 229,789 | 2,083,377 | - | (971,967) | - | (971,967) | 881,621 | 4,100,454 | |
| Total | 3,191,629 | 3,384,351 | 5,001,410 | 229,789 | 11,807,179 | (8,859,031) | (29,306) | (8,888,336) | (2,283,051) | 2,918,841 | 45,314,633 | | |

Year ended 30 June 2019

| Functions | Gross program income | | | | | | Total income | Gross program expenses | | Total expenses | Net result from recurrent operations | Net Result | Assets | | |
|----------------------|----------------------|-----------|------|-----------|---------|-------|--------------|------------------------|-------------|----------------|--------------------------------------|------------|------------|------|----|
| | Recurrent | | | Capital | | | | | | | | | | | |
| | Grants | Other | 2019 | Grants | 2019 | Other | | | | | | | | | |
| | | | | | | | | 2019 | \$ | | | | | 2019 | \$ |
| | | | | | | | | | | | | | | | |
| | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | |
| Corporate governance | - | - | - | - | - | - | - | (1,269,673) | - | (1,269,673) | (1,269,673) | | - | | |
| Corporate services | 1,579,373 | 913,735 | - | - | - | - | 2,493,108 | (2,927,497) | - | (2,927,497) | (434,389) | | 7,961,940 | | |
| Technical services | 272,539 | 804,903 | - | 6,259,092 | - | - | 7,336,533 | (2,986,073) | (2,706,662) | (5,692,735) | (1,908,632) | | 26,912,497 | | |
| Community services | 1,883,282 | 48,613 | - | - | - | - | 1,931,895 | (1,281,317) | - | (1,281,317) | 650,578 | | - | | |
| Building services | - | 1,118,803 | - | - | 519,037 | - | 1,637,841 | (843,012) | - | (843,012) | 275,791 | | 36,816,997 | | |
| Total | 3,735,194 | 2,886,055 | | 6,259,092 | 519,037 | | 13,399,378 | (9,307,573) | (2,706,662) | (12,014,235) | (2,686,324) | | 38,591,433 | | |

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

3 Revenue

| | | 30 June 2020 | |
|--|------|------------------|------------------|
| | Note | AASB 15 | AASB 1058 |
| Revenue recognised at a point in time | | | |
| Grants, subsidies, contributions and donations | 3c | - | 3,191,817 |
| Fees and charges | 3a | 662,601 | - |
| Sales of goods and services | 3b | 1,956,384 | - |
| Other | | 424,045 | 568,751 |
| | | <u>3,043,030</u> | <u>3,760,568</u> |
| Revenue recognised over time | | | |
| Grants, subsidies, contributions and donations | 3c | - | 5,001,410 |
| | | <u>-</u> | <u>5,001,410</u> |
| Total revenue | | <u>3,043,030</u> | <u>8,761,978</u> |

(a) Fees and charges

2020 accounting policy: Revenue arising from fees and charges is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example recreation/camping reserve fees. There is no material obligation for Council in relation to refunds or returns.

2019 accounting policy: Fees and charges are recognised when council is unconditionally entitled to those funds. Generally this is upon lodgement of the relevant applications or documents, or when the service is provided.

| | 2020 | 2019 |
|---|----------------|----------------|
| | \$ | \$ |
| Administration and utility charges | 600,048 | 597,365 |
| Bank and Post Office agency commissions | 26,961 | 10,637 |
| Centrelink commissions | 21,304 | 23,176 |
| Other fees and charges | 14,287 | 22,999 |
| Total fees and charges | <u>662,601</u> | <u>654,177</u> |

(b) Sales revenue

Sale of goods revenue is recognised when the customer has taken delivery of the goods. Revenue from services is recognised when the service is rendered.

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

| | 2020 \$ | 2019 \$ |
|--|------------|------------|
| 3 Revenue (continued) | | |
| (b) Sales revenue (continued) | | |
| Contracts and recoverable works | | |
| Private works revenue | - | 18,352 |
| Q Build and BAS contract and recoverable works | 1,853,588 | 936,344 |
| Total contracts and recoverable works | 1,853,588 | 954,696 |
| Sale of goods | | |
| Fuel | 83,011 | 113,648 |
| Art Centre | 12,558 | 48,613 |
| Works Private External Hire | 7,227 | 37,078 |
| Total sale of goods | 102,796 | 199,339 |
| Total sales revenue | 1,956,384 | 1,154,035 |

(c) Grants, subsidies, contributions and donations

2020 accounting policy:

Grant income under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligation is satisfied.

The performance obligations are varied based on the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Grant income under AASB 1058

Assets arising from grants in the scope of AASB 1058 is recognised at the assets fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Capital grants

Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under Council's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the Council.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

3 Revenue (continued)

(c) Grants, subsidies, contributions and donations (continued)

2019 accounting policy:

Grants, subsidies, donations and contributions that are non-reciprocal in nature are recognised as revenue when Council obtains control over them, which is usually upon receipt of funds. Where grants are received that are reciprocal in nature, revenue is recognised as the various performance obligations under the funding agreement are fulfilled. In 2019, Council did not have any reciprocal grants.

Physical assets contributed to Council by developers in the form of road works, stormwater, water and wastewater infrastructure and park equipment are recognised as revenue when the development becomes "on maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. Non-cash contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

| | 2020 \$ | 2019 \$ |
|--|------------------|------------------|
| (i) Recurrent | | |
| General purpose grants | 1,776,207 | 1,747,723 |
| State government subsidies and grants | 691,581 | 1,063,760 |
| Commonwealth government subsidies and grants | 723,841 | 923,711 |
| Donations | 188 | - |
| Total recurrent | <u>3,191,817</u> | <u>3,735,194</u> |

(ii) Capital

Capital Revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes non-cash contributions which are usually infrastructure assets received from developers.

| | | |
|--|------------------|------------------|
| State government subsidies and grants | 4,827,575 | 5,717,219 |
| Commonwealth government subsidies and grants | 173,835 | 541,873 |
| Total capital | <u>5,001,410</u> | <u>6,259,092</u> |

(iii) Conditions over grants

The requirement to separately disclose grants for services versus grants for capital purposes (i.e. infrastructure) is not mandated in local government legislation or Australian Accounting Standards. However, this breakdown significantly assists Council in preparing the Financial Sustainability Statements.

Contributions recognised as income during the reporting period and which were obtained on the condition that they be expended in a manner specified by the contributor but had not been expended at the reporting date:

| | | |
|------------------------------------|----------|------------------|
| Grants for expenditure on services | - | 3,957,302 |
| | <u>-</u> | <u>3,957,302</u> |

Externally imposed expenditure restrictions at the reporting date are

| | | |
|--|------------------|----------|
| Contributions recognised as income during a previous reporting period that were obtained in respect of the current reporting | 3,271,089 | - |
| Grants for expenditure on services | <u>3,271,089</u> | <u>-</u> |

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

| | | 2020 | 2019 |
|---|------|------------------|------------------|
| | Note | \$ | \$ |
| 4 Other income | | | |
| Joint Venture Placement Fees | | - | 56,950 |
| Other | | 41,071 | 39,557 |
| Insurance Recovery | | 296,476 | 532,796 |
| Total other income | | <u>337,547</u> | <u>629,303</u> |
| 5 Capital income | | | |
| Gain / loss on disposal of non-current assets | | | |
| Proceeds from the sale of property, plant and equipment | | 80,002 | 134,000 |
| Less: Book value of property, plant and equipment disposed of | 12 | (45,778) | (55,051) |
| | | <u>34,224</u> | <u>78,949</u> |
| Other capital income | | | |
| SES truck donation | | - | 18,000 |
| Gain on revaluation of finance leases | 14 | 195,565 | 422,088 |
| | | <u>195,565</u> | <u>440,088</u> |
| Total capital income | | <u>229,789</u> | <u>519,037</u> |
| 6 Employee benefits | | | |
| Total staff wages and salaries | | 3,292,607 | 3,021,517 |
| Councillors' remuneration | | 313,606 | 315,699 |
| Annual, sick and long service leave entitlements | | 433,751 | 389,355 |
| Superannuation | | 420,338 | 405,758 |
| | | <u>4,460,302</u> | <u>4,132,328</u> |
| Other employee related expenses | | - | - |
| | | <u>4,460,302</u> | <u>4,132,328</u> |
| Less: Capitalised employee expenses | | (217,827) | (199,748) |
| Total employee benefits | | <u>4,242,475</u> | <u>3,932,580</u> |

The superannuation expense for the reporting period is the amount of the contribution the Council makes to the superannuation plan which provides benefits to its employees.

Councillors' remuneration represents salary paid in respect of carrying out their duties.

| Total Council employees at the reporting date: | 2020 | 2019 |
|--|-----------|-----------|
| Elected members | 5 | 5 |
| Administration and indoor staff | 21 | 29 |
| Depot and outdoors staff | 39 | 46 |
| Total full time equivalent employees | <u>65</u> | <u>80</u> |

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

| | 2020 \$ | 2019 \$ |
|---|------------------|------------------|
| 7 Materials and services | | |
| Art centre expenses | 173,693 | 130,272 |
| Agency operations | 17,098 | 32,823 |
| Buildings and Houses - repairs | 216,438 | 346,636 |
| Audit of annual financial statements by the QAO | 130,000 | 182,028 |
| Communications and IT | 207,716 | 174,019 |
| Insurances | 198,660 | 142,581 |
| Recoverable Works costs | 371,347 | 124,972 |
| Housing Construction Contract | - | 17,546 |
| NDRRA and cyclone costs | 41,808 | 256,932 |
| Security & Emergency services | 4,926 | 16,299 |
| Cultural activities | 137,313 | 77,003 |
| Community Care services | 130,159 | 233,169 |
| Community Welfare services | 240,292 | 342,959 |
| Consultants | 430,495 | 238,434 |
| Councillors Non-Wages Expenses | 23,688 | 40,122 |
| Supplies and Services and Other Recoveries | 713,351 | 1,494,157 |
| Other materials and services | - | 26,267 |
| Total materials and services | 3,036,983 | 3,876,220 |

Total audit fees quoted by the QAO relating to the 2019-20 financial statements are \$130,000 (2019: \$160,000)

| | <u>Note</u> | | |
|---|-------------|---------------|------------------|
| 8 Capital expenses | | | |
| Revaluation decrement in P&L | | | |
| Land | | 29,306 | - |
| Total Revaluation decrement in P&L | | 29,306 | - |
| Loss on disposal of non current assets | | | |
| Proceeds from sale | | - | - |
| less book value of disposed assets | 12 | - | 2,706,662 |
| Total loss on sale of assets | | - | 2,706,662 |
| Total capital expenses | | 29,306 | 2,706,662 |

9 Cash and cash equivalents

Cash and cash equivalents in the statement of cash flows includes cash on hand, all cash receipted but not banked at year end, and deposits held at call with financial institutions.

| | | |
|--|------------------|------------------|
| Cash at bank and on hand | 3,240,177 | 4,415,766 |
| Balance per Statement of Cash Flows | 3,240,177 | 4,415,766 |

Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use.

Externally imposed expenditure restrictions at the reporting date are disclosed in Note 13 as contract liabilities. There are no internally imposed cash restrictions.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

10 Receivables

Receivables are amounts owed to council at year end. They are recognised at the amount due at the time of sale or service delivery. Settlement of receivables is required within 30 days after the invoice is issued.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue.

| | 2020 \$ | 2019 \$ |
|---------------------------|----------------|----------------|
| Current | | |
| Trade Debtors | 445,980 | 632,240 |
| Less: loss allowance | (19,391) | (60,027) |
| Trade Debtors Net | 426,590 | 572,212 |
| Other debtors | 486,262 | 314,534 |
| Total current receivables | 912,852 | 886,747 |

Ageing of past due receivables and the amount of any impairment is disclosed in the following table:

| | | |
|---------------------|----------------|----------------|
| Not past due | 233,717 | 239,566 |
| Past due 31-60 days | 1,873 | - |
| Past due 61-90 days | 2,817 | - |
| More than 90 days | 207,573 | 392,673 |
| Trade Debtors | 445,980 | 632,239 |
| Impaired | (19,391) | (60,027) |
| Total | 426,590 | 572,212 |

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the Council's receivables from customers.

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. No collateral is held as security.

Wujal Wujal Aboriginal Shire Council uses a provision matrix to measure the expected credit losses on other debtors.

11 Inventories

Stores, raw materials and other goods held for resale are valued at the lower of cost and net realisable value and include, where applicable, direct material, direct labour and an appropriate portion of variable and fixed overheads.

Inventories held for distribution are:

- goods to be supplied at no or nominal charge
 - goods to be used for the provision of services at no or nominal charge
- These goods are valued at cost, adjusted, where applicable, for any loss of service potential.

| | | |
|----------------------------|----------------|----------------|
| Fuel stores | 23,982 | 29,958 |
| Plant and equipment stores | 80,811 | 208,042 |
| Total inventories | 104,793 | 238,000 |

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

12

Property, plant and equipment
30 June 2020

Basis of measurement

Asset values

Opening gross value as at 1 July 2019

Additions

Disposals

Transfer from WIP

Write of WIP to P&L

Revaluation adjustment to asset revaluation surplus

Revaluation adjustment to P&L

Closing gross value as at 30 June 2020

Note

| Land | Buildings | Motor Vehicles | Plant and Equipment | Furniture & Fittings | Water Infrastructure | Sewerage Infrastructure | Other Infrastructure | Roads Network | Work in progress | Total |
|-----------|------------|----------------|---------------------|----------------------|----------------------|-------------------------|----------------------|---------------|------------------|------------|
| Valuation | Valuation | Cost | Cost | Cost | Valuation | Valuation | Valuation | Valuation | Cost | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1,065,687 | 20,288,396 | 763,147 | 3,025,484 | 99,468 | 7,125,966 | 5,863,312 | 297,861 | 6,697,398 | 2,543,636 | 48,089,756 |
| - | - | 160,942 | - | - | - | - | - | - | 6,517,939 | 6,678,880 |
| - | - | (61,688) | - | - | - | - | - | (37,379) | - | (99,068) |
| - | 3,561,562 | - | - | - | 1,149,320 | 69,769 | 1,662,391 | 99,895 | (6,542,957) | - |
| - | - | - | - | - | - | - | - | - | - | - |
| - | 1,095,949 | - | - | - | 500,913 | 411,243 | 16,690 | 472,167 | - | 2,497,922 |
| (26,306) | - | - | - | - | - | - | - | - | - | (26,306) |
| 1,036,381 | 24,946,927 | 862,400 | 3,026,484 | 99,468 | 8,775,599 | 6,364,324 | 1,976,902 | 7,232,060 | 2,818,619 | 57,138,193 |

Accumulated depreciation and impairment

Opening balance as at 1 July 2019

Depreciation provided in period

Depreciation on additions/disposals

Revaluation adjustment to asset revaluation surplus

Accumulated depreciation as at 30 June 2020

Total written down value as at 30 June 2020

Residual value

Range of estimated useful life in years

Additions comprise:

Renewals

Other additions

Total additions

| | | | | | | | | | | |
|-----------------------|------------|----------|-----------|--------|-----------|-----------|-----------|-----------|-----------|------------|
| - | 9,535,729 | 396,360 | 1,079,132 | 95,258 | 2,423,093 | 2,702,968 | 36,906 | 1,347,945 | - | 17,617,391 |
| - | 632,407 | 108,777 | 208,327 | 1,718 | 277,068 | 211,643 | 9,334 | 115,967 | - | 1,565,142 |
| - | - | (15,911) | - | - | - | - | - | - | - | (15,911) |
| - | 555,134 | - | - | - | 153,969 | 157,412 | 2,198 | 64,318 | - | 932,961 |
| - | 10,723,270 | 489,226 | 1,287,459 | 96,976 | 2,854,050 | 3,072,023 | 48,438 | 1,528,130 | - | 20,099,583 |
| 1,036,381 | 14,223,657 | 373,174 | 1,738,025 | 2,492 | 5,921,540 | 3,292,301 | 1,926,463 | 5,703,960 | 2,818,619 | 37,039,601 |
| Land: Not depreciated | 16-60 | 2-6 | 3-20 | 3-20 | 3-60 | 5-80 | 15-75 | 10-1,000 | - | |
| - | 463,263 | - | - | - | 13,070 | 5,911 | - | 2,269 | - | 504,612 |
| - | 1,140,585 | 160,942 | - | - | 694,063 | - | 1,433,891 | 28,205 | 2,716,682 | 6,174,368 |
| - | 1,623,847 | 160,942 | - | - | 707,133 | 5,911 | 1,433,891 | 30,473 | 2,716,682 | 6,678,679 |

Right of use assets with a written down value of \$494,226 are included within the balance of the Motor Vehicles class.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

12

Property, plant and equipment

30 June 2019

Basis of measurement

Asset values

Opening gross value as at 1 July 2018

Additions

Disposals

Transfer from WIP

Closing gross value as at 30 June 2019

Accumulated depreciation and impairment

Opening balance as at 1 July 2018

Depreciation provided in period

Depreciation on additions/disposals

Accumulated depreciation as at 30 June 2019

Total written down value as at 30 June 2019

Residual value

Range of estimated useful life in years

| Note | Land | Buildings | Motor Vehicles | Plant and Equipment | Furniture & Fittings | Water Infrastructure | Sewerage Infrastructure | Other Infrastructure | Roads Network | Work in progress | Total |
|------|-----------------------|-------------|----------------|---------------------|----------------------|----------------------|-------------------------|----------------------|---------------|------------------|-------------|
| | Valuation | Valuation | Cost | Cost | Cost | Valuation | Valuation | Valuation | Valuation | Cost | \$ |
| | 1,065,687 | 20,952,606 | 848,429 | 2,791,341 | 99,468 | 7,523,573 | 6,390,154 | 297,861 | 8,147,216 | 755,390 | 48,961,726 |
| | - | - | 195,774 | 312,976 | - | - | - | - | - | 2,432,118 | 2,940,898 |
| | - | (1,018,080) | (281,055) | (78,633) | - | (398,207) | (508,842) | - | (1,449,820) | - | (3,732,538) |
| | - | 343,870 | - | - | - | - | - | - | - | (343,870) | - |
| | 1,065,687 | 20,268,396 | 763,147 | 3,025,484 | 99,468 | 7,125,366 | 5,881,312 | 297,861 | 6,697,396 | 2,843,538 | 48,089,758 |
| | - | 9,185,141 | 541,560 | 951,754 | 93,256 | 2,300,578 | 2,521,875 | 33,013 | 1,467,313 | - | 17,055,890 |
| | - | 591,998 | 67,760 | 162,074 | 2,002 | 254,047 | 251,849 | 3,893 | 140,324 | - | 1,493,947 |
| | - | (242,410) | (212,960) | (54,656) | - | (131,932) | (70,756) | - | (259,692) | - | (972,446) |
| | - | 9,535,729 | 396,360 | 1,079,132 | 95,258 | 2,423,093 | 2,702,868 | 36,906 | 1,347,945 | - | 17,617,391 |
| | 1,065,687 | 10,752,667 | 396,767 | 1,946,352 | 4,210 | 4,702,273 | 3,180,344 | 260,965 | 5,349,453 | 2,843,538 | 30,472,365 |
| | Land: Not depreciated | 15-50 | 2-8 | 3 - 20 | 3 - 20 | 3 - 60 | 5 - 60 | 15-75 | 10-1,000 | - | |

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

12 Property, plant and equipment accounting policies (Continued)

Items of plant and equipment with a total value of less than \$5,000, and infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

(a) Acquisition of assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees, engineering design fees and all other establishment costs.

(b) Capital work in progress

The cost of property, plant and equipment being constructed by the Council includes the cost of purchased services, materials, direct labour and an appropriate proportion of labour overheads.

(c) Measurement

Property plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss.

Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees and all other establishment costs.

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are also included in their cost.

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value.

(d) Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council.

Depreciation methods, estimated useful lives and residual values of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the annual valuation process for assets measured at written down current replacement cost are used to estimate the useful lives of these assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown in the table above.

(e) DOGIT and other land

The Council is located on land assigned to it under a Deed of Grant in Trust (DOGIT) under Section 34I of the Land Act 1994.

The land is administered by the Department of Natural Resources and Mines and the Council has restricted use of this land for the benefit of shire inhabitants. The DOGIT land has not been taken up in the Council's assets as its value cannot be reliably measured.

Council also holds additional freehold land outside its DOGIT and Local Government area, in the township of Ayton and the area of Degarra. This land is measured at fair value.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

12 Property, plant and equipment accounting policies (Continued)

(f) Impairment

Each non-current physical asset and group of assets is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

An impairment loss is recognised as an expense in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation surplus increase.

(g) Valuation

(i) Valuation Processes

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every 5 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection. Council's Water & Sewerage assets were due for comprehensive revaluation as at 30 June 2020, however due to COVID-19 community travel restrictions a desktop valuation was performed.

In the intervening years, for the valuation of the land, buildings and infrastructure asset classes, management engage independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

For the financial year ending 30 June 2020, the valuer assessed index movements as follows. This represents the movement in relevant cost indexes since the date of the last comprehensive revaluation or application of indexation.

Land -2.75% (2019: 0.00%)
Buildings - Replacement Cost 5.5% (2019: 0.04%)
Other Structures 5.59% (2019: 0.04%)
Water Infrastructure 7.03% (2019: 2.63%)
Sewer Infrastructure 6.99% (2019: 2.63%)
Roads Network 7.05% (2019: 3.27%)

Council applied these valuation adjustment in the financial statement at 30 June 2020.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

12 Property, plant and equipment accounting policies (Continued)

(g) Valuation (Continued)

(ii) Valuation techniques used to derive fair values for level 3 valuations

Land

All Council owned land is located in the Douglas and Cook local government areas. Land fair values were determined by an independent valuer, Australis Asset Advisory Group effective 30 June 2017. The valuer conducted a revaluation of the land utilising market transactions over vacant land properties within the Douglas and Cook Shire Councils areas. Where sales volumes were low, the valuer sought market transaction data from nearby or comparable localities. Due to the remote location and paucity of market evidence a level 3 was assigned to these assets.

Buildings

The fair value of buildings were determined by, Australis Asset Advisory Group effective 30 June 2017.

All Council buildings are of a specialist nature and there is no active market for the assets. Fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The gross current values have been derived from reference to market data such as recent projects and published costing guides such as Rawlinson's Australian Construction Cost Handbook. The valuer has also had regard to the latest construction costs information for recent projects undertaken by the council as well as an internal database collated as a result of undertaking projects of a similar nature. The net current value of a building asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset.

The most significant inputs into the valuation approach is a rate per square metre to arrive at the gross replacement cost, the useful life of the asset and a condition score reflecting the remaining useful life of the asset.

In determining the level of accumulated depreciation the building assets have been disaggregated into significant components which exhibit varying useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component noting that no residual values have been applied. Condition was assessed taking into account physical characteristics as well as factors such as functionality, capability, utilisation and obsolescence. Council has componentised its assets so that the assets can be more easily assessed as to which parts have short useful lives and which have longer useful lives, and which components Council may expect to receive consideration at the end of that components useful life.

While the unit rates based on square metres can be supported by market evidence (level 2), the estimates of useful life, pattern of consumption and asset condition that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as level 3.

Infrastructure assets (level 3)

All Council infrastructure assets were fair valued using written down current replacement cost. This valuation comprises the asset's current replacement cost (CRC) less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. Where existing assets were over designed, had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output within the council's planning horizon.

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks. The CRC was determined using methods relevant to the asset class as described under individual asset categories below.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

12 Property, plant and equipment accounting policies (Continued)

(g) Valuation (continued)

Roads

Current replacement cost

The current replacement cost and fair value of the roads assets were determined by a comprehensive revaluation by Australis Asset Advisory Group effective 30 June 2017.

The current replacement cost was calculated based on the dimensions and a unit rate for the roads assets. The unit rate is derived from estimated labour and materials input as well as services costs and overhead allocations. Material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council's actual rates paid. All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years.

CRC has been determined by reference to indexation provided by Australis Asset Advisory Group since the last revaluation completed in 2017. The indexation methodology was based on production/wage/construction indices and on consultation with local contractors and suppliers.

Accumulated depreciation

In determining the level of accumulated depreciation, roads were componentised where different useful lives were given for each layer of road taking into consideration the other layers in the same segment of road. i.e. Sealed pavement was given a longer useful life than unsealed pavement.

Water and Sewerage

Current replacement cost

Australis Asset Advisory Group conducted a full revaluation of water and sewerage assets effective 30 June 2015. A desktop review was conducted for 30 June 2017. Cost models were derived from scheduled rates for construction of assets, recent contract and tender data, Rawlinson's rates for building and construction and supplier's quotations. In all cases the assets were disaggregated to component level to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life.

CRC has been determined by reference to indexation provided by Australis Asset Advisory Group since the last revaluation completed in 2017. The indexation methodology was based on production/wage/construction indices and on consultation with local contractors and suppliers.

Factors taken into account in determining replacement costs included:

- Development factors - the area in which development takes place (e.g. rural areas would have little or no restoration requirements, whereas a high density area would have large amounts of high quality footpaths, road pavements and associated infrastructure that would require reinstatement, and would also require traffic control).
- Soil factors - The types of soil or other surface material (e.g. areas where soil is sandy are difficult to excavate and would require shoring while areas where the soil is generally free of rock would not present any great difficulty for excavation).
- Depth factors - The depth of the trench (e.g. trenching above 1.5m requires shoring/ trench cage which increases costs and slows production).

Accumulated depreciation

In determining accumulated depreciation, assets were generally subject to an inspection or an assessment to determine remaining useful life. Where site inspections were conducted (i.e. for active assets), the assets were allocated a condition assessment rating. The lower the condition rating, the lower the fair value.

Where site inspections were not conducted (i.e. for passive assets and active assets for which no site inspections were undertaken), the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

12 Property, plant and equipment accounting policies (Continued)

(h) Recognised fair value measurements

Council measures and recognises the following assets at fair value on a recurring basis:

Property, plant and equipment

- Land
- Buildings
- Road network
- Water Infrastructure
- Sewerage Infrastructure
- Other Infrastructure assets
- Finance Leases (Note 14)

Council does not measure any liabilities at fair value on a recurring basis.

The carrying amounts of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (Level 2).

In accordance with AASB 13 fair value measurements are categorised on the following basis:

- Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1)
- Fair value based on inputs that are directly or indirectly observable for the asset or liability (level 2)
- Fair value based on unobservable inputs for the asset and liability (level 3)

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council's buildings and infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets, and Council's land. These assets are valued using a combination of observable and unobservable inputs.

The table presents the Council's assets measured at fair value as at 30 June.

| As at 30 June | Note | Level 3 | | Total | |
|-----------------------------------|------|-----------------------------------|------------|------------|------------|
| | | (Significant unobservable inputs) | | | |
| | | \$ | | \$ | |
| | | 2020 | 2019 | 2020 | 2019 |
| Recurring fair value measurements | | | | | |
| Finance Leases | 14 | 2,478,698 | 2,357,983 | 2,478,698 | 2,357,983 |
| Land | | 1,036,381 | 1,065,687 | 1,036,381 | 1,065,687 |
| Buildings | | 14,223,657 | 10,752,667 | 14,223,657 | 10,752,667 |
| Road network | | 5,703,950 | 5,349,453 | 5,703,950 | 5,349,453 |
| Water | | 5,921,540 | 4,702,273 | 5,921,540 | 4,702,273 |
| Sewerage | | 3,292,301 | 3,180,344 | 3,292,301 | 3,180,344 |
| Other Infrastructure assets | | 1,928,463 | 260,955 | 1,928,463 | 260,955 |
| | | 34,584,989 | 27,669,361 | 34,584,989 | 27,669,361 |

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

13 Contract balances

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before payment is due, Council presents the work in progress as a contract asset, unless the rights to that amount of consideration are unconditional, in which case Council recognises a receivable.

When an amount of consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

| | | 2020 |
|---|---|------------------|
| | | \$ |
| (a) | Contract assets | <u>1,068,941</u> |
| (b) | Contract liabilities | |
| | Funds received upfront to construct Council controlled assets | <u>4,599,730</u> |
| Revenue recognised that was included in the contract liability balance at the beginning of the year | | |
| | Funds to construct Council controlled assets | <u>3,271,089</u> |

(c) Significant changes in contract balances

The contract assets and liabilities have arisen on adoption of AASB 15 and AASB 1058. Previously the revenue was recognised on receipt and therefore there was no effect on the statement of financial position.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

14 Leases

Council as a lessee

2019 accounting policy and disclosure:

Council leases plant and equipment. As all the risks and rewards of ownership were substantially assumed these leases were classified as a finance lease. As ownership of the asset will be obtained by Council, the lease is amortised over the life of the asset.

A leased asset and a lease liability equal to the present value of the minimum lease payments was recognised at the inception of the lease. Lease liabilities are reduced by repayments of principal while interest components of lease payments are expensed as finance costs.

Council entered into a lease contract for a Grader in February 2017 for a term of 48 months. The interest rate is 4.15%. Council will obtain ownership at the end of the lease. The carrying value of the leased asset is **\$364,116**.

Council entered into a lease contract for a Loader in February 2019 for a term of 48 months. The interest rate is 4.15%. Council will obtain ownership at the end of the lease. The carrying value of the leased asset is **\$294,976**.

| | 2019 \$ |
|--|----------------|
| Movements in the finance lease during the reporting period were: | |
| Opening balance at 1 July 2018 | 197,702 |
| Additions | 274,976 |
| Payments made during period | (96,504) |
| Closing balance at 30 June 2019 | 376,174 |
| These payments are payable as follows: | |
| Not later than 1 year | 151,255 |
| Later than 1 year but not later than 5 years | 250,140 |
| Minimum lease payments | 401,395 |
| Less future finance charges | 25,221 |
| Lease liability | 376,174 |
| Classified as: | |
| Current | 138,255 |
| Non current | 237,919 |
| | 376,174 |
| The present value of the above payments are payable as follows: | |
| Not later than 1 year | 138,255 |
| Later than 1 year but not later than 5 years | 237,919 |
| | 376,174 |

2020 accounting policy and disclosure:

Council has leases in place over plant and equipment, specifically a grader and a loader. The contracts are due to expire in February 2021 and 2023 respectively. Periodic payments occur in accordance with the finance lease schedule.

Where Council assesses that an agreement contains a lease, a right-of-use asset and lease liability is recognised on the inception of the lease. Council does not separate lease and non-lease components for any class of assets and has accounted for lease payments as a single component.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

14 Leases (Continued)

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value / concessionary leases

Council has elected to measure the right-of-use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

Right of use assets

Lease assets are included within Note 12.

Lease liabilities

The table below shows the maturity analysis of the lease liabilities based on contractual cashflows and therefore the amounts will not be the same as the recognised lease liability in the statement of financial position.

| | 2020 \$ |
|---|----------------|
| Not later than one year | 118,758 |
| Later than one year but not later than five years | 119,549 |
| Total per statement of financial position | 238,307 |

Council as a lessor

When council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

If the lease contains lease and non-lease components then the non-lease components are accounted for in accordance with AASB 15 Revenue from Contracts with Customers.

The lease income is recognised on a straight-line basis over the lease term.

Finance leases:

Council has leased 85 (2019 - 85) dwellings as lessor to the Queensland Government for 40 years. The average lease payment per dwelling in the current year was \$845 (2019 - \$867), in addition, there was also approximately \$2,970 (2019 - \$5,904) in service charges applied per property. The lease payments are required to be adjusted each year by the change in the Consumer Price Index (All Groups) for Brisbane in accordance with the terms of the 40 year lease, whereas, the service charge component is adjusted each year as part of Council's annual passing of its Budget and Revenue Policy. The discount rate implicit in the leases for 2019/20 is 2.41% (2019 - 2.91%), which is the higher of CPI and Council's present cost of capital, as advised by Queensland Treasury Corporation (QTC). As the gross lease payments are insufficient to cover the fair value (depreciated replacement cost) of the leased properties, there is no interest rate implicit in the leases and therefore no finance income will arise from the leases. The leases are recognised at the present value of the expected future lease payments receivable, excluding service charges (i.e. NPV method is used). Gains on revaluation of finance lease assets are recognised as "other income" when the cashflows diminish and the discount rate declines year on year. Conversely, in the future, when the discount rate increases and the cashflows diminish, losses on finance lease asset revaluations will be recognised as "other expenses".

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

14 Leases (Continued)

| | 2020 \$ | 2019 \$ |
|--------------------------|------------------|------------------|
| Lease receivables | | |
| Current | 76,497 | 73,063 |
| | <u>76,497</u> | <u>73,063</u> |
| Lease receivables | | |
| Non-current | 2,402,201 | 2,284,921 |
| | <u>2,402,201</u> | <u>2,284,921</u> |

A reconciliation between the gross investment in the lease and the fair value of lease payments is as follows:

| | | |
|---|------------------|------------------|
| Gross minimum lease payments receivable: | | |
| Not later than one year | 76,497 | 73,063 |
| Later than one year but not later than five years | 305,987 | 292,252 |
| Later than five years | 2,179,700 | 2,154,151 |
| | <u>2,562,184</u> | <u>2,519,466</u> |
| Add: Estimated contingent rent | 1,175,619 | 1,413,541 |
| Less: Present value adjustment | (1,259,106) | (1,575,024) |
| Fair value of lease payments | <u>2,478,698</u> | <u>2,357,983</u> |

The fair value of lease payments are receivable as follows:

| | | |
|---|------------------|------------------|
| Not later than one year | 76,497 | 73,063 |
| Later than one year but not later than five years | 304,429 | 289,352 |
| Later than five years | 2,097,772 | 1,995,568 |
| | <u>2,478,698</u> | <u>2,357,983</u> |

Movements in finance leases were as follows:

| | | |
|----------------------------|------------------|------------------|
| Opening balance | 2,357,983 | 2,009,630 |
| Less: Lease receipts | (74,850) | (73,735) |
| Gain (Loss) on revaluation | 195,565 | 422,088 |
| Closing balance | <u>2,478,698</u> | <u>2,357,983</u> |

The calculation of fair value has included an estimate of average annual CPI increases of 2.2% for 2019/20 (2019: 2.5%) and a discount rate of 2.41% for 2019/20 (2019: 2.91%).

There is nil unearned finance income, unguaranteed residual values accruing to the benefit of Council, accumulated allowance for uncollectible minimum lease payments receivable recognised as income applicable to the leases. There is, however, a contingent rent recognised of \$1.2 million which is the difference between nominal rents and consumer price indexation of rents.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

15 Payables

Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.

A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date. This liability represents a current accrued expense.

| | 2020 \$ | 2019 \$ |
|------------------------|------------------|------------------|
| Current | | |
| Creditors and accruals | 1,993,102 | 1,034,310 |
| Unearned Capital Grant | - | 17,528 |
| | <u>1,993,102</u> | <u>1,051,838</u> |

16 Provisions

Liabilities are recognised for employee benefits such as wages and salaries, annual and long service leave in respect of services provided by the employees up to the reporting date. The liability is calculated using the present value of remuneration rates that will be paid when the liability is expected to be settled and includes related on-costs.

As Council does not have an unconditional right to defer settlement of the annual leave beyond twelve months after the reporting date, annual leave is classified as a current liability.

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in Council's employment or other associated employment which would result in council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value.

Where employees have met the prerequisite length of service and council does not have an unconditional right to defer this liability beyond 12 months long service leave is classified as a current liability. Otherwise it is classified as non-current.

| | | |
|----------------------------------|----------------|----------------|
| Current | | |
| Annual leave | 235,461 | 219,555 |
| Long service leave - current | 124,365 | 119,995 |
| | <u>359,826</u> | <u>339,550</u> |
| Non-current | | |
| Long service leave - non-current | 178,250 | 130,998 |
| | <u>178,250</u> | <u>130,998</u> |

17 Commitments for expenditure

Contractual commitments

Contractual commitments at end of financial year but not recognised in the financial statements are as follows:

| | | |
|------------------------------|----------------|----------|
| Other materials and services | 170,538 | |
| | <u>170,538</u> | <u>-</u> |

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

| | 2020 \$ | 2019 \$ |
|--|-------------------|-------------------|
| 18 Asset revaluation surplus | | |
| The closing balance of the asset revaluation surplus comprises the following asset categories: | | |
| Buildings | 6,848,993 | 6,307,178 |
| Other Structures | 435,674 | 421,221 |
| Roads | 7,717,608 | 7,309,759 |
| Water | 566,753 | 219,729 |
| Sewerage | 888,726 | 634,895 |
| | 16,457,754 | 14,892,783 |

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus.

Increases and decreases on revaluation are offset within a class of assets.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.

When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

19 Transactions with related parties

(a) Compensation paid to key management personnel (KMP)

KMP are the Mayor, Councillors, Chief Executive Officer, Director Works and Building Services, Director Finance and Corporate Services.

Compensation paid to KMP comprises:

| | 2020 \$ | 2019 \$ |
|------------------------------|------------------|------------------|
| Short-term employee benefits | 898,176 | 1,148,582 |
| Post-employment benefits | 84,056 | 76,979 |
| Long-term employee benefits | 23,077 | 5,000 |
| Termination benefits | 40,081 | 29,501 |
| Total | 1,045,390 | 1,260,062 |

(b) Transactions with other related parties

Other related parties include the close family members of KMP and any entities controlled or jointly controlled by KMP or their Details of transactions between council and other related parties are disclosed below:

| Details of transactions | \$ | \$ |
|---|--------|---------|
| Employee expenses of close family members of KMP (3 employees, 2019: 3) | 42,765 | 130,291 |

(i) All close family members of KMP were employed through an arm's length process. They are paid in accordance with the award for the job they perform.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

19 Transactions with related parties (continued)

(c) Transactions with parties over which Council has significant control

In 2013 Enterprise Management Group, Hope Vale Foundation, Gungarde Community Aboriginal Corporation and Wujal Wujal Aboriginal Shire Council entered into a Joint Venture Agreement to work together to deliver services under the Federal Government's Remote Jobs and Communities Program (RJCP). Hope Vale Aboriginal Shire Council and Ang Ngarra Aboriginal Corporation are Associate Members of the Joint Venture.

The Joint Venture is structured as an unincorporated collaborative venture for the purpose of providing the RJCP services. All venture participants have an equal interest in the Joint Venture. Wujal Wujal Aboriginal Shire Council is entitled to 25% of net profit from the operation of the Joint Venture. It is also liable for 25% of any losses throughout the Joint Venture. Council is entitled to 2 (two) members on the Board out of 8 (eight).

| Details of transactions | 2020 | 2019 |
|---|---------|---------|
| | \$ | \$ |
| My Pathway (t/a Enterprise Management Group) | | |
| - Share of profit | 300,000 | 280,205 |
| - Distributions received (relating to 2020 share of profit) | 60,000 | - |
| - Distributions received (relating to previous years) | 90,000 | - |
| - Sales (at arms-length) | 70,860 | 111,337 |

Further information about the Joint Venture can be found in Note 22 to the Financial Statements.

(d) Outstanding balances with related parties

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties: Amounts owed by KMP and other related parties as at balance date totalled \$4,278 (2019: \$4,792). All amounts were more than 90 days overdue. Amounts owing to KMP and other related parties at balance date totalled \$60.

(e) Transactions with related parties that have not been disclosed

The majority of people who are related parties of Council live within the Wujal Wujal Aboriginal Shire Community. Therefore on a regular basis ordinary citizen transactions occur between Council and its related parties. The payment by community residents of utility charges and for sales of goods of goods and services are considered to be an ordinary citizen transaction.

Council has not included these types of transactions in its disclosure as they are made on the same terms and conditions available to the general public.

20 Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

Local Government Mutual

The Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2019 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there are insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The indemnity amount provided by Wujal Wujal Aboriginal Shire Council as at 30 June 2020 in relation to the Local Government Workcare Bank Guarantee is \$55,235.80. The latest audited financial statements for Local Government Workcare are as at 30 June 2019 and show accumulated member funds (equity) of \$49.218M.

Consultants

Council is currently in dispute with contractors in respect of work performed during the financial year ended 30 June 2019. Legal proceedings may be commenced.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

21 Superannuation

Council contributes to the LGIASuper Regional Defined Benefits Fund (the scheme), at a rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIASuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the Local Government Act 2009.

The scheme is a defined benefit plan, however Council is not able to account for it as a defined benefit plan in accordance with AASB119 because LGIASuper is unable to account for its proportionate share of the defined benefit obligation, plan assets and costs.

Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.

Technically Wujal Wujal Aboriginal Shire Council can be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the LGIASuper trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme was undertaken as at 1 July 2018. The actuary indicated that "At the valuation date of 1 July 2018, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory position as at the valuation date." The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2021.

The most significant risks that may result in LGIASuper increasing the contribution rate, on the advice of the actuary are:

Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.

Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

| | Note | 2020 \$ | 2019 \$ |
|---|------|------------|------------|
| The amount of superannuation contributions paid by Council to the scheme in this period for the benefit of employees was: | 6 | 420,338 | 405,758 |

22 Joint venture

The Council has a 25% (2019 - 25%) joint venture interest in Cook RJCP Joint Venture, the principal activity of which is to provide delivery of services under the Remote Jobs and Communities Program in the Cooktown region. Cook RJCP Joint Venture's principal place of business is C/- My Pathways, 84-88 Cook St, Cairns, Queensland. In accordance with ownership interests Council holds 25% voting rights in the joint venture.

Council has determined that this joint arrangement is a joint venture under AASB 11 *Joint Arrangements* and accounts for this investment using the equity method. Under the equity method the investment is initially recognised at cost and is adjusted each year to recognise Council's share of profit or loss. Council's share of movements in other comprehensive income of the venture are recognised in other comprehensive income. Distributions received are recognised as a reduction in the carrying amount of the investment.

Cook RJCP Joint Venture is a consortium of 4 organisations whose aim is to provide employment opportunities for indigenous people. There is no contractual or other arrangement, or circumstances which indicate that council, or any of the joint venturers, have rights to the assets or obligations for the liabilities of the joint venture.

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

22 Joint venture (continued)

The following information has been extracted from Cook RJCP Joint Venture draft financial statements. Council has only been provided with a profit and loss statement, and does not know what the Balance Sheet items of the Joint Venture are.

| | 2020 \$ | 2019 \$ |
|--|-------------|-------------|
| Revenue | 6,161,465 | 5,744,158 |
| Expenses | (4,565,649) | (4,623,336) |
| Profit or loss from continuing operations | 1,595,816 | 1,120,822 |
| Post-tax profit or loss from discontinued operations | - | - |
| Profit (loss) for the year | 1,595,816 | 1,120,822 |
| Other comprehensive income for the year | - | - |
| Total comprehensive income for the year | 1,595,816 | 1,120,822 |

The above profit (loss) for the year includes:

| | | |
|---|-----------|-----------|
| Legacy Activities & Corporate Service Fee | | 746,455 |
| Payroll expenses | 1,467,572 | 2,480,552 |

The movement in the carrying amount of the Council's investment in the joint venture is as follows:

| | | |
|--|-----------|---------|
| Carrying amount at the beginning of the financial year | 320,572 | 40,367 |
| Share of profit (loss) | 300,000 | 280,205 |
| Distributions received | (150,000) | - |
| Carrying amount at the end of financial year | 470,572 | 320,572 |

23 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

| | Note | | |
|--|-------|-------------|-------------|
| Net result | | 2,918,841 | 1,385,143 |
| Non-cash items: | | | |
| Depreciation and amortisation | 12 | 1,565,142 | 1,493,947 |
| Revaluation adjustments in P&L | 8, 12 | 29,306 | - |
| Impairment of receivables | | - | (8,158) |
| Gain/loss on revaluation of finance leases | 14 | (195,565) | (422,088) |
| Asset acquired for nil consideration | 12 | - | (18,000) |
| | | 1,398,883 | 1,045,701 |
| Investing and development activities: | | | |
| Gain on disposal of non-current assets | 5 | (34,224) | (78,949) |
| Loss on disposal of non-current assets | | - | 2,706,662 |
| Capital grants and contributions | | (5,102,722) | (6,123,241) |
| Profit retained in joint venture (net of distributions received) | 22 | (150,000) | (280,205) |
| Insurance proceeds relating to PPE | | - | (503,387) |
| | | (5,286,946) | (4,279,120) |
| Changes in operating assets and liabilities: | | | |
| (Increase)/ decrease in receivables | | (26,105) | 641,942 |
| (Increase)/ decrease in contract assets | | (919,121) | - |
| (Increase)/decrease in inventory | | 133,207 | (184,282) |
| Increase/(decrease) in payables | | 828,655 | 790,644 |
| Increase/(decrease) in contract liabilities | | 1,118,641 | - |
| Increase/(decrease) in provisions | | 67,528 | (15,382) |
| | | 1,202,806 | 1,232,922 |
| Net cash inflow from operating activities | | 233,584 | (615,354) |

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

24 Changes in accounting policy

During the year ended 30 June 2020, the Council has adopted AASB 15 Revenue from Contracts with Customers, AASB 1058 Income of NFP Entities and AASB 16 Leases using the modified retrospective (cumulative catch-up) method and therefore the comparative information for the year ended 30 June 2019 has not been restated and continues to comply with AASB 111 Construction Contracts, AASB 117 Leases, AASB 118 Revenue, AASB 1004 Contributions and associated Accounting Interpretations.

All adjustments on adoption of AASB 15, AASB 1058 and AASB 16 have been taken to retained earnings at 1 July 2019.

The impacts of adopting these standards and associated transition disclosures are provided below:

Revenue standards - AASB 15 and AASB 1058

The following options have been applied on transition to AASB 15 and AASB 1058:

- Council has not adopted the completed contract expedient and therefore has not excluded revenue which was fully recognised in previous years in accordance with the former accounting standards and pronouncements.
- Council has not retrospectively restated contracts for modifications that occurred before 1 July 2019 unless such contract modifications were minor.

Opening contract balances on transition at 1 July 2019

| | Balance at 1 July 2019 |
|-----------------------------------|---------------------------|
| Contract assets | |
| - Under AASB 15 | - |
| - Under AASB 1058 | 149,820 |
| Total contract assets | <u>149,820</u> |
| Contract liabilities | |
| - Under AASB 15 | - |
| - Under AASB 1058 | 3,481,089 |
| Total contract liabilities | <u>3,481,089</u> |

Comparison of affected financial statements lines between AASB 15 / 1058 and previous revenue standards

The following table shows the amount by which the financial statement line item is affected by the application of AASB 15 and AASB 1058 as compared to the previous revenue standards.

Statement of financial position at 30 June 2020

| | Carrying amount per Statement of Financial Position Dr / (Cr) \$ | Adjustments Dr / (Cr) \$ | Carrying amount if previous standards had been applied |
|----------------------|---|--------------------------------|---|
| Contract assets | 1,068,941 | 1,068,941 | - |
| Contract liabilities | (4,599,730) | (4,599,730) | - |
| Retained surplus | (37,945,417) | 3,530,789 | (41,476,206) |
| | <u>(41,476,206)</u> | <u>-</u> | <u>(41,476,206)</u> |

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

24 Changes in accounting policy (Continued)

Statement of comprehensive income for the year ended 30 June 2020

| | Balance per Statement of Comprehensive Income Dr / (Cr) \$ | Adjustments Dr / (Cr) \$ | Carrying amount if previous standards had been applied |
|--|--|--------------------------------|---|
| Grants, subsidies, contributions and donations - capital | 5,001,410 | 101,312 | 5,102,722 |
| | <u>5,001,410</u> | <u>101,312</u> | <u>5,102,722</u> |

The adjustments above relate to the recognition of contract assets and contract liabilities for revenue streams where the revenue is recognised over time rather than on receipt of funding under AASB 1004.

Statement of cash flows for the year ended 30 June 2020

The adoption of AASB 15 and AASB 1058 has not caused a material change to the Statement of Cash Flows for the year ended 30 June 2020.

Lease standard - AASB 16

Council as a lessee

Under the previous lease accounting standard, Council assessed whether leases were operating or finance leases, based on its assessment of whether the significant risks and rewards of ownership had been transferred to Council or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except for short-term leases and leases of low-value assets).

Council has used the exception to lease accounting for short-term leases and leases of low-value assets, and the lease expense relating to these leases is recognised in the Statement of Comprehensive Income on a straight-line basis.

Practical expedients used on transition

AASB 16 includes a number of practical expedients which can be used on transition. Council has used the following expedients:

- Contracts which had been previously assessed as not containing leases under AASB 117 were not re-assessed on transition to AASB 16.
- Lease liabilities have been discounted using the Council's incremental borrowing rate at 1 July 2019.
- Right-of-use assets at 1 July 2019 have been measured at an amount equal to the lease liability adjusted by any prepaid or accrued lease payments.
- A single discount rate was applied to all leases with similar characteristics.
- The right-of-use asset was adjusted by the existing onerous lease provision (where relevant) at 30 June 2019 rather than perform impairment testing of the right-of-use asset.
- Excluded leases with an expiry date prior to 30 June 2020 from the Statement of Financial Position, and lease expenses for these leases have been recorded on a straight-line basis over the remaining term.
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

Impact of adopting AASB 16 at 1 July 2019

Changes to recognition, measurement and disclosure requirements have been identified. However, based on the nature of leases that were in effect at the date of transition, Council was not required to recognise an adjustment to opening retained surplus as a result of applying this standard for the first time.

25 Events after the reporting period

There were no material adjusting events after balance date

Wujal Wujal Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2020

26 Impacts from the COVID-19 pandemic

Council has assessed the impact of the COVID-19 global pandemic and found there were no material implications for the financial year ending 30 June 2020.

From 25 March to 3 July 2020, Wujal Wujal was part of the Cape York restricted area controlled with police checkpoints. During this time Council operations continued as normal except Indigenous Knowledge Centre was closed under State Government directive as non-essential service. During the lockdown there was another road check point at Mt Louis Station between Ayton and Rossville which was maintained by Council (along with QLD Police Services) at an expense of \$24,183.81. The pandemic affected & delayed some of Council's major capital projects as there were difficulties in getting plant equipment onsite and in having contractors access the region due to the state border restrictions. To mitigate the effects of the pandemic on the community, Council received a total funding of \$58,612.94 for the Aged Care & Arts Centre in 2019-2020 and received a funding of \$535,000 for 2020-21 COVID Works for Queensland subsequent to balance date. Council are expecting to receive a further \$535,000 in relation to this project in 2020-2021.

27 Going Concern

At 30 June 2020, council has a net current liability position of \$1,668,157 (2019: net current asset of \$4,083,934), and incurred an operating loss of \$2,283,051 in the 2020 financial year (2019: an operating loss \$2,686,324).

Council's net current liability position at 30 June 2020 is due to a net contract liability of \$4,599,730 arising from adopting new accounting standards for revenue recognition (AASB 15 and AASB 1058).

Despite the above net current liability position and operating losses, council has prepared the financial statement on a going concern basis for the following reasons:

- Council's primary sources of income, being grant funding, and construction and recoverable works, are expected to continue into the future
- Council has also ceased costly services of external project managers replaced by internal council staff providing considerable savings
- Since October 2019, council now actively manages and has substantially reduced outstanding debts
- Council have reviewed fees and charges as part of the 2021FY budget (approved July 2020) and the margins on BAS works and have increased both of these to be more in line with other indigenous councils
- The finance team have re-established relationship with funding bodies and government departments and now focus on progressively invoicing funding bodies as work is performed on projects
- Under the new senior management, council has exercised stricter control over procurement, is focusing on value for money and the reduction of discretionary spending and recurring operational costs

These measures will enable council to increase future revenue and reduce future spending and over time improve council's financial position.

Wujal Wujal Aboriginal Shire Council

Financial statements

For the year ended 30 June 2020

**Management Certificate
For the year ended 30 June 2020**

These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

In accordance with section 212(5) of the Regulation we certify that:

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 1 to 32, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor
Bradley Creek

Date: 28 / 10 / 2020



Chief Executive Officer
Stephen Wilton

Date: 28 / 10 / 2020

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Wujal Wujal Aboriginal Shire Council

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Wujal Wujal Aboriginal Shire Council (the council).

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2020, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and the Chief Executive Officer.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Material uncertainty related to going concern

I draw attention to Note 27 to the financial report, which indicates that the council's total current liabilities exceeded its total current assets by \$1,668,157 (2019: Net current asset of \$4,083,934) at 30 June 2020, and it incurred a net operating loss of \$2,283,051 for the year then ended (2019: operating loss of \$2,686,324).

As stated in Note 27, these circumstances indicate that a material uncertainty exists that may cast significant doubt on the entity's ability to continue as a going concern. My opinion is not modified in respect of this matter.

Other information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Wujal Wujal Aboriginal Shire Council's annual report for the year ended 30 June 2020 was the current year financial sustainability statement and long-term financial sustainability statement

The councillors are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the current year financial sustainability statement.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the financial report

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards, and for such internal control as the councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The councillors are also responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the council.

Auditor's responsibilities for the audit of the financial report

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

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

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

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2020:

- a) I received all the information and explanations I required.
- b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.



Sri Narasimhan
as delegate of the Auditor-General

29 October 2020

Queensland Audit Office
Brisbane

Wujal Wujal Aboriginal Shire Council
Current-year Financial Sustainability Statement
For the year ended 30 June 2020

Measures of Financial Sustainability

Council's performance at 30 June 2020 against key financial ratios and targets:

| | How the measure is calculated | Actual | Target |
|---------------------------------|--|--------|----------------------|
| Operating surplus ratio | Net result (excluding capital items) divided by total operating revenue (excluding capital items) | -35% | Between 0% and 10% |
| Asset sustainability ratio | Capital expenditure on the replacement of assets (renewals) divided by depreciation expense | 40% | greater than 90% |
| Net financial liabilities ratio | Total liabilities less current assets divided by total operating revenue (excluding capital items) | 30% | not greater than 60% |

Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2020.

Certificate of Accuracy
For the year ended 30 June 2020

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the regulation).

In accordance with Section 212(5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.



Mayor
Bradley Creek

Date: 28, 10, 2020



Chief Executive Officer
Stephen Wilton

Date: 28, 10, 2020

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Wujal Wujal Aboriginal Shire Council

Report on the current year financial sustainability statement

Opinion

I have audited the accompanying current year statement of financial sustainability of Wujal Wujal Aboriginal Shire Council (the council) for the year ended 30 June 2020 comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with section 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Wujal Wujal Aboriginal Shire Council for the year ended 30 June 2020 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the current year financial sustainability statement* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2013 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Wujal Wujal Aboriginal Shire Council's annual report for the year ended 30 June 2020 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the current year financial sustainability statement

The councillors are responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Local Government Regulation 2012. The councillors' responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the current year financial sustainability statement

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

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

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

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Sri Narasimhan
as delegate of the Auditor-General

29 October 2020

Queensland Audit Office
Brisbane



Wujal Wujal Aboriginal Shire Council
Unaudited Long-Term Financial Sustainability Statement
Prepared as at 30 June 2020

Measures of Financial Sustainability

| Measure | Target | Actual at 30 June 2020 | 30 June 2021 | 30 June 2022 | 30 June 2023 | 30 June 2024 | 30 June 2025 | 30 June 2026 | 30 June 2027 | 30 June 2028 | 30 June 2029 |
|---------------------------------|----------------------|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Operating surplus ratio | Between 0% and 10% | -35% | -19% | -20% | -22% | -22% | -23% | -23% | -23% | -24% | -25% |
| Asset sustainability ratio | greater than 90% | 40% | 58% | 97% | 111% | 106% | 106% | 95% | 111% | 95% | 116% |
| Net financial liabilities ratio | not greater than 60% | 30% | -19% | -21% | -23% | -25% | -26% | -28% | -30% | -31% | -33% |

Wujal Wujal Aboriginal Shire Council's Financial Management Strategy

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

| Certificate of Accuracy | |
|---|--|
| For the long-term financial sustainability statement prepared as at 30 June 2020 | |
| This long-term financial sustainability statement has been prepared pursuant to Section 178 of the Local Government Regulation 2012 (the regulation). | |
| In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated. | |
|  Mayor Bradley Creek |  Chief Executive Officer Stephen Wilton |
| Date: 28, 10, 2020 | Date: 28, 10, 2020 |



Contact Us

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Find Us

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