

WUJAL WUJAL  
ABORIGINAL  
SHIRE COUNCIL  
2020/2021  
ANNUAL REPORT



### Legal Information

This Wujal Wujal Aboriginal Shire Council 2020/2021 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 2020/21 financial year.

If you would like any further information about Wujal Wujal Aboriginal Shire council, please contact the office:

Phone: 07 40839100

Email: [info@wujal.qld.gov.au](mailto:info@wujal.qld.gov.au)

If you would like to provide feedback on this report, please write to

Wujal Wujal Aboriginal Shire Council  
1 Hartwig Street  
Wujal Wujal QLD 4895

### Photo Credits:

- Harish Nair- Page 1, Page 56 & Page 62
- Kanisha Nandy- Page 106



## Table of Contents

Welcome to Bubu	pg4
Mayors Vision	pg5
Councillor Profiles	pg6
Elected Members Portfolio Responsibilities	pg7
Vision, Mission & Values	pg9
Chief Executive Officer's Introduction	pg10
Corporate Services Report	pg12
Works & Building Services Report	pg13
Operational Plan Performance 2019/20	pg15
Community Financial Report	pg56
2019/20 Audited Financial Statement	pg62

# *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

## 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. 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.

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.

Unfortunately after a number of years where Council's finances were struggling the Government appointed BDO as Financial Controller. The elected Council and senior management are working closely with BDO to point Council in the right direction to become financially sustainable.

### My priorities for this four-year term are:

- to concentrate on bringing a 'Water Park'/Barbeque Sitting area and playground 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. Work has commenced on 10 houses having plug -in 2-bedroom extension/standalone additions.
- 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. In 2020/21 the COVID social gathering and travel restrictions meant that these events were not possible. Get ready for future events
- 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

I would like to thank our Ministerial Champion - The Hon. Leeanne Enoch MP and our Government Champion Mr Jamie Merrick for their ongoing assistance and support for the Wujal Wujal community.

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 formally worked 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

	& 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
Councillor Bradley Creek	12	5	12 of 12 and 5 of 5
Councillor Vincent Tayley	10	4	10 of 12 and 4 of 5
Councillor Robert Bloomfield	10	3	10 of 12 and 3 of 5
Councillor Vanessa Tayley	12	5	12 of 12 and 5 of 5
Councillor Regan Kulka Re-elected March 2020	12	3	12 of 12 and 3 of 5

Councillor	Allowance \$	Expenses \$	Superannuation \$	Total \$
Mayor Bradley Creek	108,222	12,084	10,281	130,587
Cr Vincent Tayley Deputy Mayor	63,939	109	7,673	71,721
Cr Robert Bloomfield	54,110	-	5,140	59,250
Cr Regan Kulka	55,610	-	6,674	62,284
Cr Vanessa Tayley	55,610	2,804	6,353	64,767
				388,609

## Vision, Mission & Values

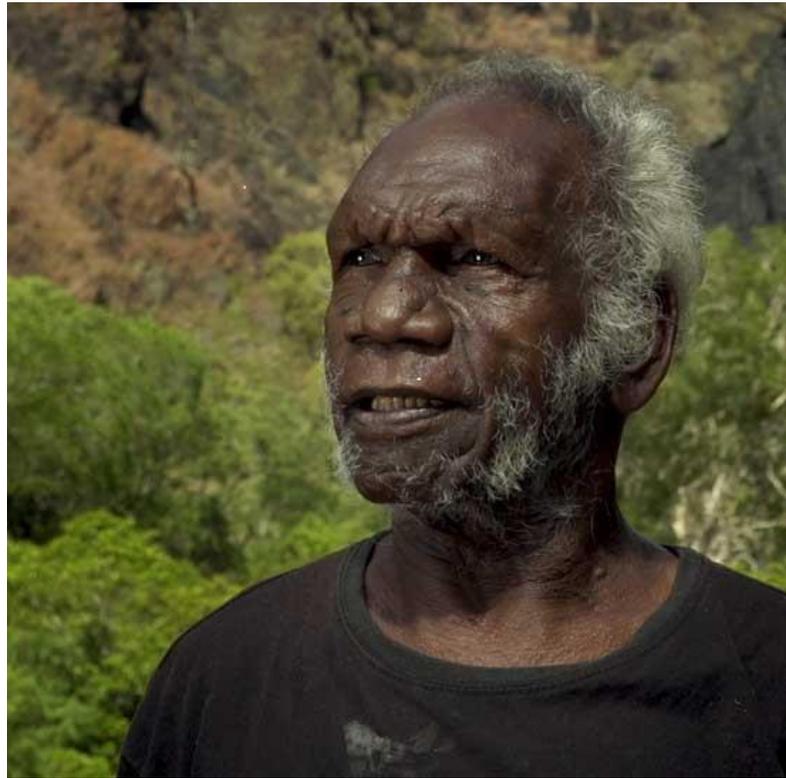
The Wujal Wujal Aboriginal Shire Council aims to improve the quality of life in the community through coordinated, sustainable and equitable delivery of services that focus on local priorities. Our vision, mission and values support our Corporate Plan which helps us to achieve our aims.

**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 2020/2021 Wujal Wujal Aboriginal Shire Council Annual Report. As indicated in the previous years annual report the Council whilst completing projects was in a perilous financial position with very little cash available. This came to a head in November 2020 when project funds that had been paid to Council in 2018 were not available to finish the project.

After investigating the circumstances of Council's financial position the State Government appointed a Financial Controller to oversee Council's finances and to put in place processes to assist Council to return to a financially viable position. The Financial Controller has to approve all expenditure and put in place ongoing procedures that will ensure sound financial management into the future.

The results for the 2020/21 financial year saw a net result of \$6,808,043 surplus. A revaluation reserve adjustment of 1,347,720 resulted in a total comprehensive income for the year and an increase in community equity of \$5,460,323. Whilst this was a good result it does not reduce our perilous cash position where our cash holdings do not cover the total commitments and future liabilities.

Whilst there was a suspension of project delivery during the initial investigation around Council's financial position Council for the most part continued work on project delivery to improve the infrastructure and assets for the community.

Of course, the COVID-19 pandemic caused problems with project delivery due to supply chain disruptions and border closures affected the ability of some specialist contractors accessing the community to complete the new waste water treatment plant.

Projects worked on during the year include; (funding source)

- Splash Park (COVID -Works for Queensland)
- Motel style guest accommodation units (Works for Queensland 19/20)
- Community Hall Kitchen (COVID -Works for Queensland)
- New waste water treatment plant (Indigenous Communities Critical Infrastructure Program)
- Tourism Eco Tents with amenities (Building Our Regions)
- Recycle Centre Stage 1 (DTMR-Cape York Regional Package/Indigenous Communities Critical Infrastructure Program)
- China Camp Road slip works (Queensland Reconstruction Authority -NDRRA)
- Various Water and Sewerage network improvements (Indigenous Communities Critical Infrastructure Program)

Most of these projects were still progressing at years end and are expected to be completed in the 2021/22 financial year.

Finally, I would like to thank my management team, supervisors and all Council staff for their extraordinary efforts during a trying 12-month period particularly the last six months. I would also like to thank the Mayor and Councillors for their diligence and support throughout the year.

Stephen Wilton  
Chief Executive Officer



## Corporate Services

This function is headed by the Director Finance & Corporate Services Mr Harish Nair who resigned and completed his service with Council at the end of June 2021. 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 pandemic and the appointment of a Financial Controller, 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 as well as the additional workload associated with financial controller approvals processes.

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

Director of Works and Building Services has over the last twelve months constantly working towards building resilience within the Community.

Since the last floods in 2019 it has given me a different approach to how we attempt and manage tasks, projects and planning to be align to future events.

Then we have COVID 19 which was and still is a challenge to manage within the Community as the statistic shows that we have 75% vulnerable people living in this community.

### Capital Works program

New entry statements to identify WWASC boundaries which also have the electronic messaging and directional signs to identify where Tourism locations are, Council administration centre and other areas of significant. (Community Small Grants)

Early warning signals, which gives WWASC and Community sufficient time for evacuation, organising agencies such as SES to be on standby, ensure food supply is available, fuel stock is full, and all supporting mechanism is available for when the event occur. (QRA)

Splash park is complete and available to the Community to avoid children swimming in the Crocodile infested river and is enjoyable to all users during the summer heat. (W4Q)

Community Hall upgrade which will provide a commercial kitchen for Traditional feasts and other activities that occurs at the Hall. (W4Q)

Guest Accommodations providing visitors with 8 self-contained motel units with laundry facilities which will cater for all Government Agencies, Contractors, Locals and Tourists. (W4Q)

ECO Tents consists of 8 Safari style tents which can cater for Families, groups of visitors, disability, mainly for people who wish to stay and is affordable for long periods. (BOR)

China Camp slip works which was constructed with concrete and Gabion baskets, includes the drainage and road access. (QRA)

Waterfall Road and other minor areas reseal works undertaken due to the flooding which undermined a lot of the bitumen surface and was reinstated. (QRA)

Rugby League Field is now constructed to NRL standards, this to be a result from the 2019 floods. (QRA)

Sewer Treatment Plant upgrade due to the plant failing and structural failure, the upgrade introduced a new Kubota system which is a Japanese design where the suppliers are looking at setting up a manufacturing plant in Australia. (ICCIP)

Plug in program is the alternative to combat overcrowding and to keep the elder person home with a carer, ten houses have been identified where there is overcrowding and elderlies who do not wish to reside in a age care facilities, these are two bedroom units built within the same property boundaries some are self-contained. (Dept of Housing)

Recycle Centre 1<sup>st</sup> stage is complete the container exchange, where locals are able to recycle and collect cash for their recyclable goods also minimise landfill waste and litter around the community. (CYRP/ICCIP)

### **Operational Works program**

Delivery of critical services to the Community is ongoing to ensure that delivery of safe drinking water is available.

Animal Management & Environmental Management is constant which includes education to community and schools.

Landcare is a challenge without out the resources required on the ground to assist in keeping this area in a beautiful state where we always have positive comments from visitors and tourists.

Minor sewer and water upgrades funded through ICCIP to upgrade network to be compliant and to ease costs for the Council with new components added to the system.

Construction is ongoing with minor works to ensure and support all capital works and maintenance.

A huge challenge of achieving milestones in projects due to limited resources and shortfall of funds and this is where I feel that we are heading in the right direction of being resilience.

Victor Mills  
Director Works and Building Services

## Operational Plan Performance 2020/2021

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 2020 -2021. 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"> <li>Budget allocations are being met on a timely basis.</li> </ul>	CEO and Director of Finance & Corporate Services	Achieved
		<ul style="list-style-type: none"> <li>Review of Budget and Amendments to budget allocations are recommended at monthly council meetings.</li> </ul>		Achieved
		<ul style="list-style-type: none"> <li>Operational Plan review provided quarterly by CEO to Council</li> </ul>		Not Achieved
		<ul style="list-style-type: none"> <li>Formal Budget Review November 2019 and February 2020 Meeting</li> </ul>		Achieved
		<ul style="list-style-type: none"> <li>Report to go to Council</li> </ul>		Not Achieved

Wujal Wujal Aboriginal Shire Council 2020/2021 Annual Report

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"> <li>• Training and support undertaken and completed within agreed timeframes</li> </ul>		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"> <li>• Annual Financial Statements presented to the auditor prior to 31 October 2021.</li> <li>• Annual report adopted within required timeframe.</li> <li>• Unqualified Audit Report</li> <li>• Audit Plan for 2020/21 adopted prior to 30 June 2020</li> <li>• Completion of at least 2 internal audit visits in accordance with Internal Audit Plan for 2019/2020</li> </ul>	CEO and Director of Finance & Corporate Services	<p>Not Achieved - Financial Statements signed off by QAO 28 February 2022</p> <p>2019/20 Annual report adopted 27 November 2020</p> <p>Achieved</p> <p>Achieved</p> <p>Not achieved, no Internal auditor unengaged due to financial constraint and value for money</p>

--	--	--	--	--

### 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"> <li>Number of successful funding applications secured</li> <li>New initiatives created as a result of new funding</li> </ul>	CEO and Council Directors	Achieved
	Technical Services			Achieved
	Community Services	Plans up-date and endorsed by Council		Achieved
	Construction			Achieved
	Enterprise			

Wujal Wujal Aboriginal Shire Council 2020/2021 Annual Report

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	<ul style="list-style-type: none"> <li>• Organisation structure reviewed and approved by Council</li> <li>• Maintaining full staff establishment in accordance with structure</li> <li>• Early and effective recruitment following vacancy in positions</li> </ul>	CEO and Council Directors	Achieved
	Implementation of human resource policies			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"> <li>• New banking processes in place</li> <li>• Number of customers</li> <li>• Services accessed</li> <li>• Reports provided</li> <li>• Positive feedback from both Commonwealth Bank and Australia Post</li> </ul>	Director of Finance and Corporate Services	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"> <li>• Types of services provided</li> <li>• Issues identified in relation to service delivery</li> </ul>	Director of Community Services and Economic Development	Achieved  Agency times still proving to be insufficient to cater for community needs particularly during COVID changes.

## 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"> <li>Effective Community Engagement Policy</li> <li>Council decisions reported in newsletter and website</li> <li>In conjunction with Internal Audit, review and implement appropriate strategies and recommendations from Governance Specialist project</li> </ul>	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	Not Achieved

### 2.3 Representation and Consultation

<b>Corporate Plan Strategy</b>	<b>Operational plan Objective</b>	<b>Performance Measures</b>	<b>Organisational Responsibility</b>	<b>Status</b>
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"> <li>Portfolio Councillors report regularly to Council</li> <li>Representative commitments fulfilled.</li> </ul>	Mayor and Councillors	Achieved  Achieved

### 2.4 Networking and Strategic Alliances

<b>Corporate Plan Strategy</b>	<b>Operational Plan Objective</b>	<b>Performance measures</b>	<b>Organisational Responsibility</b>	<b>Status</b>
Build strategic alliances with neighbours and relevant organisations	Identify relevant organisations and neighbours to deal with	<ul style="list-style-type: none"> <li>Number of meetings held with relevant agencies</li> <li>Key results/outcomes of strategic alliances</li> </ul>	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"> <li>Councillors receive agendas no later than 2 days preceding every Council meeting</li> <li>Unconfirmed minutes available (including on website) within 10 days of Council meeting</li> <li>Review and report on better transparency and recording of resolutions at meetings through improved technology</li> </ul>	CEO and Executive Assistant	Achieved
				Achieved
				Achieved

## 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	Ensure that decisions of Council are acted on in a timely manner	<ul style="list-style-type: none"> <li>Action sheet provided at every council meeting</li> <li>On-going review of complaints management process.</li> <li>Complaints database has been maintained and complaints time frames monitored</li> </ul>	CEO and EA	Achieved
	General complaints process		CEO	Achieved
	Ensure that public enquiries are dealt with in a timely manner		Information Management Coordinator	Achieved (nil complaints received)

## 2.7 Communication

<b>Corporate Plan Strategy</b>	<b>Operational Plan Objective</b>	<b>Performance Measures</b>	<b>Organisational Responsibility</b>	<b>Status</b>
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"> <li>• Satisfactory client feedback</li> <li>• Development of customer service standards</li> </ul>	CEO and Council Directors	<p>Nil complaints</p> <p>Achieved for water and sewerage ongoing development for other services</p>

## 2.8 Quality Management Support

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

### 2.9 Disaster Management

<b>Corporate Plan Strategy</b>	<b>Operational Plan Objective</b>	<b>Performance Measures</b>	<b>Organisational Responsibility</b>	<b>Status</b>
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"> <li>• Number of meetings held</li> <li>• Training provided to the group</li> <li>• Incidents of disasters and emergencies identified and reported</li> <li>• Local Disaster Management Plan reviewed and approved</li> </ul>	Mayor, Councillors, CEO and Council Directors	6+  LDMG QDMA training provided  Achieved  Achieved

### 2.10 Community Justice

<b>Corporate Plan Strategy</b>	<b>Operational Plan Objective</b>	<b>Performance Measures</b>	<b>Organisational Responsibility</b>	<b>Status</b>
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"> <li>• Advocacy on behalf of Community Justice Group to community and Government as required</li> </ul>	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"> <li>• Number of persons employed</li> <li>• Length of road Maintained</li> <li>• Project management plans for current planned infrastructure upgrades</li> </ul>	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"> <li>• Vehicle replacement programme tied to asset management plan along with funding policies and strategies</li> <li>• Program to form part of annual budget</li> </ul>	Director of Works and Building Services	<p>Achieved</p> <p>Vehicle replacement budget prepared for 2021/22 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"> <li>• Number of times public places are mowed and cleaned</li> <li>• Streetscape Program</li> </ul>	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"> <li>• Operational procedural based plant and civil construction management system in place</li> <li>• Implementation of budgeted capital works program</li> </ul>	Director of Works and Building Services	<p>Achieved</p> <p>Achieved</p>

### 3.5 Contract Work

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

### 3.6 Water Supply

<b>Corporate Plan Strategy</b>	<b>Operational Plan Objective</b>	<b>Performance Measures</b>	<b>Organisational Responsibility</b>	<b>Status</b>
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"> <li>• Reports on frequency of problems with water supply</li> <li>• Results of water quality reports</li> <li>• Production of Customer Service Standards</li> <li>• Review drinking water quality plan</li> </ul>	<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"> <li>• Average daily processing of raw sewage</li> <li>• Reports on problems associated with operations of the sewerage system</li> <li>• Major system upgrade – \$6.8M grant funded</li> </ul>	Director of Works and Building Services  Water and Sewerage Compliance Officer  Director of Works and Building Services & Project Managers	Contract awarded and commenced 2019/20 final installation of new plant and commissioning 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"> <li>• Environmental health</li> <li>• Food Safety</li> <li>• Water and Sanitation</li> <li>• Waste Management including collection and litter management</li> <li>• Sewage</li> <li>• Hygiene</li> <li>• Vector/Pest Control</li> </ul>	<ul style="list-style-type: none"> <li>• Weekly collection of waste products</li> <li>• Kerbside collections</li> <li>• Training provided to EHW</li> <li>• Annual Work Plan</li> <li>• Transfer Station Operational</li> <li>• Reports provided</li> <li>• Participate in Qld Indigenous Waste Strategy</li> </ul>	Director of Works and Building Services	Achieved – Container for change scheme commenced

### 3.9 Animal Management

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

Wujal Wujal Aboriginal Shire Council 2020/2021 Annual Report

Management service to the Shire	<p>Community Awareness</p> <ul style="list-style-type: none"> <li>• Pound Maintenance, Equipment</li> <li>• Domestic animal registration</li> </ul>	<ul style="list-style-type: none"> <li>• Reports provided</li> <li>• Annual Plan</li> <li>• Pest Control Program</li> </ul>		<p>Monthly</p> <p>Achieved</p> <p>Completed</p>
---------------------------------	---	---	--	---

**3.10 Land Use Planning**

<b>Corporate Plan Strategy</b>	<b>Operational Plan Objective</b>	<b>Performance Measures</b>	<b>Organisational Responsibility</b>	<b>Status</b>
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"> <li>• Planning Scheme compliant</li> <li>• Finalisation of Wujal Wujal Master Plan</li> </ul>	CEO and Council Directors Mayor and Councillors	<p>Achieved</p> <p>Achieved</p>

**4.0 Building Services**

**4.1 Housing**

<b>Corporate Plan Strategy</b>	<b>Operational Plan Objective</b>	<b>Performance Measures</b>	<b>Organisational Responsibility</b>	<b>Status</b>
Recognition as a principal Contractor	Undertake all new social housing construction	<ul style="list-style-type: none"> <li>• Number of new houses constructed + value.</li> <li>• Number of upgrade works done</li> <li>• Number of tenancies under 40-year leases</li> <li>• Number of tenancies under Agency Agreement</li> <li>• Number of housing lots approved</li> <li>• Number of Technical Working Group meetings held</li> <li>• Number of Joint Operations Meetings Held</li> <li>• Reports provided</li> </ul>	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>4</p> <p>12 Council reports</p>

#### 4.2 Council Buildings

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

## 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"> <li>• Monitor SRG Plan</li> <li>• Number of community events assisted</li> <li>• Statistics/number of persons attending programs</li> </ul>	<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	Types of care services provided: <ul style="list-style-type: none"> <li>• My Age Care</li> </ul> Compliance issues Addressed <ul style="list-style-type: none"> <li>• Police check on all employees.</li> <li>• Training Plan implemented. Mandatory Training completed.</li> <li>• All vehicles compliant for purpose.</li> <li>• Food Handling and Audits completed by EHO.</li> <li>• Reports provided</li> </ul>	Director of Community Services and Economic Development	Achieved Achieved Achieved Achieved Mostly achieved, some issues with departmental reporting that are being addressed going forward

### 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"> <li>Men's and Women's Services</li> </ul>	<ul style="list-style-type: none"> <li>Facilities Management</li> <li>Reports provided</li> </ul>	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"> <li>Number of Workshop Conducted</li> </ul>	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

Wujal Wujal Aboriginal Shire Council 2020/2021 Annual Report

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

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</p>

				facilities carried out. 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	Number of hours on the air  Types of services provided: <ul style="list-style-type: none"> <li>• Comm announcements</li> <li>• local music</li> <li>• Regional news/weather</li> <li>• Local Interviews</li> <li>• Celebrity interview</li> </ul> Feedback from clients <ul style="list-style-type: none"> <li>• Community Report provided</li> </ul>	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	Types of services provided: <ul style="list-style-type: none"> <li>• Books</li> <li>• Internet</li> <li>• After school activities (PaCe)</li> </ul> Regular reporting Visitor numbers Fee for service activities / revenue Reports provided	Director of Community Services and Economic Development	Achieved up until closure due to COVID-19  IKC used as study hub for secondary students



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

Section	REFERENCED IN THE REPORT (if at all)						
<b>ANNUAL REPORT MUST DETAIL REMUNERATION (S201)</b>							
<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><b>Total Remuneration Packages for Executive Staff</b></p> <p>\$416,536</p> <p>3 Executive Staff</p> <p><b>Salary Package Bands</b></p> <table border="0"> <tr> <td>\$0 - \$100,000</td> <td style="text-align: right;">0</td> </tr> <tr> <td>\$100,001 - \$200,000</td> <td style="text-align: right;">2</td> </tr> <tr> <td>\$200,000 - \$300,000</td> <td style="text-align: right;">1</td> </tr> </table>	\$0 - \$100,000	0	\$100,001 - \$200,000	2	\$200,000 - \$300,000	1
\$0 - \$100,000	0						
\$100,001 - \$200,000	2						
\$200,000 - \$300,000	1						

Section	REFERENCED IN THE REPORT (if at all)
<b>PREPARATION OF ANNUAL REPORT (S182)</b>	
Adopt Annual Report within one month after the QAO provides certification.	Compliant
Annual Report placed on council website within 2 weeks after council has adopted it.	Compliant
<b>GENERAL PURPOSE FINANCIAL STATEMENTS (S183)</b>	
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
<b>COMMUNITY FINANCIAL REPORT (S184)</b>	
The annual report must contain the community financial report for the financial year.	Compliant
<b>PARTICULAR RESOLUTIONS (S185)</b>	
The Annual Report for a financial year must contain:	
(a) a copy of the resolutions made during the financial year under s250(1); and	No new resolution
(b) a list of any resolutions made during the financial year under s206(2).	No new resolution

Section	REFERENCED IN THE REPORT (if at all)																																						
<b>COUNCILLORS (\$186)</b>																																							
<p>(a) for each Councillor, the total remuneration, including superannuation contributions, paid to the Councillor during the financial year; and</p> <p>(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</p>																																							
<table border="1"> <thead> <tr> <th>Councillor</th> <th>Allowance \$</th> <th>Expenses \$</th> <th>Superannuation \$</th> <th>Total \$</th> </tr> </thead> <tbody> <tr> <td>Mayor Bradley Creek</td> <td>108,222</td> <td>12,084</td> <td>10,281</td> <td>130,587</td> </tr> <tr> <td>Cr Vincent Tayley Deputy Mayor</td> <td>63,939</td> <td>109</td> <td>7,673</td> <td>71,721</td> </tr> <tr> <td>Cr Robert Bloomfield</td> <td>54,110</td> <td>-</td> <td>5,140</td> <td>59,250</td> </tr> <tr> <td>Cr Regan Kulka</td> <td>55,610</td> <td>-</td> <td>6,674</td> <td>62,284</td> </tr> <tr> <td>Cr Vanessa Tayley</td> <td>55,610</td> <td>2,804</td> <td>6,353</td> <td>64,767</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>388,609</td> </tr> </tbody> </table>					Councillor	Allowance \$	Expenses \$	Superannuation \$	Total \$	Mayor Bradley Creek	108,222	12,084	10,281	130,587	Cr Vincent Tayley Deputy Mayor	63,939	109	7,673	71,721	Cr Robert Bloomfield	54,110	-	5,140	59,250	Cr Regan Kulka	55,610	-	6,674	62,284	Cr Vanessa Tayley	55,610	2,804	6,353	64,767					388,609
Councillor	Allowance \$	Expenses \$	Superannuation \$	Total \$																																			
Mayor Bradley Creek	108,222	12,084	10,281	130,587																																			
Cr Vincent Tayley Deputy Mayor	63,939	109	7,673	71,721																																			
Cr Robert Bloomfield	54,110	-	5,140	59,250																																			
Cr Regan Kulka	55,610	-	6,674	62,284																																			
Cr Vanessa Tayley	55,610	2,804	6,353	64,767																																			
				388,609																																			
<p>Facilities that may be provided to councillors as required to assist councillors in their role include:</p> <ul style="list-style-type: none"> <li>• office space and meeting rooms</li> <li>• computers in council offices</li> <li>• necessary stationery</li> </ul>																																							

Section	REFERENCED IN THE REPORT (if at all)																								
<ul style="list-style-type: none"> <li>• laptop computer or notebook</li> <li>• access to photocopiers in council offices</li> <li>• access to printers in council offices</li> <li>• access to facsimile machines in council offices</li> <li>• publications</li> <li>• use of council landline telephones and internet access in council offices</li> </ul> <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 border="1"> <thead> <tr> <th>Councillor</th> <th>Ordinary Meetings</th> <th>Special Meetings</th> <th>Attendance</th> </tr> </thead> <tbody> <tr> <td>Councillor Bradley Creek</td> <td>12</td> <td>5</td> <td>12 of 12 and 5 of 5</td> </tr> <tr> <td>Councillor Vincent Tayley</td> <td>10</td> <td>4</td> <td>10 of 12 and 4 of 5</td> </tr> <tr> <td>Councillor Robert Bloomfield</td> <td>10</td> <td>3</td> <td>10 of 12 and 3 of 5</td> </tr> <tr> <td>Councillor Vanessa Tayley</td> <td>12</td> <td>5</td> <td>12 of 12 and 5 of 5</td> </tr> <tr> <td>Councillor Regan Kulka Re-elected March 2020</td> <td>12</td> <td>3</td> <td>12 of 12 and 3 of 5</td> </tr> </tbody> </table>	Councillor	Ordinary Meetings	Special Meetings	Attendance	Councillor Bradley Creek	12	5	12 of 12 and 5 of 5	Councillor Vincent Tayley	10	4	10 of 12 and 4 of 5	Councillor Robert Bloomfield	10	3	10 of 12 and 3 of 5	Councillor Vanessa Tayley	12	5	12 of 12 and 5 of 5	Councillor Regan Kulka Re-elected March 2020	12	3	12 of 12 and 3 of 5	
Councillor	Ordinary Meetings	Special Meetings	Attendance																						
Councillor Bradley Creek	12	5	12 of 12 and 5 of 5																						
Councillor Vincent Tayley	10	4	10 of 12 and 4 of 5																						
Councillor Robert Bloomfield	10	3	10 of 12 and 3 of 5																						
Councillor Vanessa Tayley	12	5	12 of 12 and 5 of 5																						
Councillor Regan Kulka Re-elected March 2020	12	3	12 of 12 and 3 of 5																						
(d) the total number of the following during the financial year - (i) orders and recommendations made under S180(2) or (4); and	No such orders to report																								

Section	REFERENCED IN THE REPORT (if at all)
(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 orders 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 orders 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
(iii) complaints referred to the mayor under S176C(3)(a) (ii) or (b)(i) of the Act;	No such activity to report

Section	REFERENCED IN THE REPORT (if at all)
(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
<b>ADMINISTRATIVE ACTION COMPLAINTS (S187)</b>	
(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.
(b) a statement about how the local government has implemented its complaints management process, including an assessment of the	The processes outlined in the Wujal Wujal Aboriginal Shire. Councils Complaint Management General Policy have been implemented. There have been no administrative action

Section	REFERENCED IN THE REPORT (if at all)
local government's performance in resolving complaints under the process.	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)
<p>(b) the number of administrative action complaints under paragraph (a)(iii) that were made in a previous financial year.</p>	<p>No administrative action complaints to report made in the previous year</p>
<p><b>OVERSEAS TRAVEL (S188)</b></p>	
<p>(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 -</p>	<p>No such travel was undertaken</p>
<p>a) for a councillor - the name of the councillor;</p>	<p>As above</p>
<p>b) for a local government employee - the name of, and position held by, the local government employee;</p>	<p>As Above</p>
<p>c) the destination of the overseas travel;</p>	<p>As above</p>

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
<b>EXPENDITURE ON GRANTS TO COMMUNITY ORGANISATIONS (\$189)</b>	
The annual report for a financial year must contain a summary of - <b>a)</b> the local government's expenditure for the financial year on grants to community organisations; and	Compliant
<b>b)</b> expenditure from each councillor's discretionary fund, including -	No discretionary 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
<b>OTHER CONTENTS (S190)</b>	
(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>b)</b> particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year;	Compliant
<b>c)</b> an annual operations report for each commercial business unit;	No business units exist at this Council

Section	REFERENCED IN THE REPORT (if at all)
<p><b>d)</b> details of any action taken for, and expenditure on, a service, facility or activity -</p> <p>(i) supplied by another local government under an agreement for conducting a joint government activity; and</p>	<p>None for FY 2020/2021</p>
<p>(ii) for which the local government levied special rates or charges for the financial year;</p>	<p>None for FY 2020/2021</p>
<p><b>e)</b> the number of invitations to change tenders under S228(7) during the financial year;</p>	<p>Nil</p>
<p>a list of the registers kept by the local government;</p>	<p>Compliant</p>
<p>a summary of all concessions for rates and charges granted by the local government;</p>	<p>No such concessions were made in this Financial Year.</p>
<p>the report on the internal audit for the financial year;</p>	<p>Compliant - please see 'Report on the internal audit for the financial year' below</p>
<p>a summary of investigation notices given in the financial year under S49 for competitive neutrality complaints;</p>	<p>No such investigations were undertaken in the FY 2020/2021</p>

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 2020/2021
(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 2020 to 30 June 2021 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 2020/2021 audited financial statements and aims to simplify Council's official Financial Statements by providing a visual representation of our financial performance and financial position.

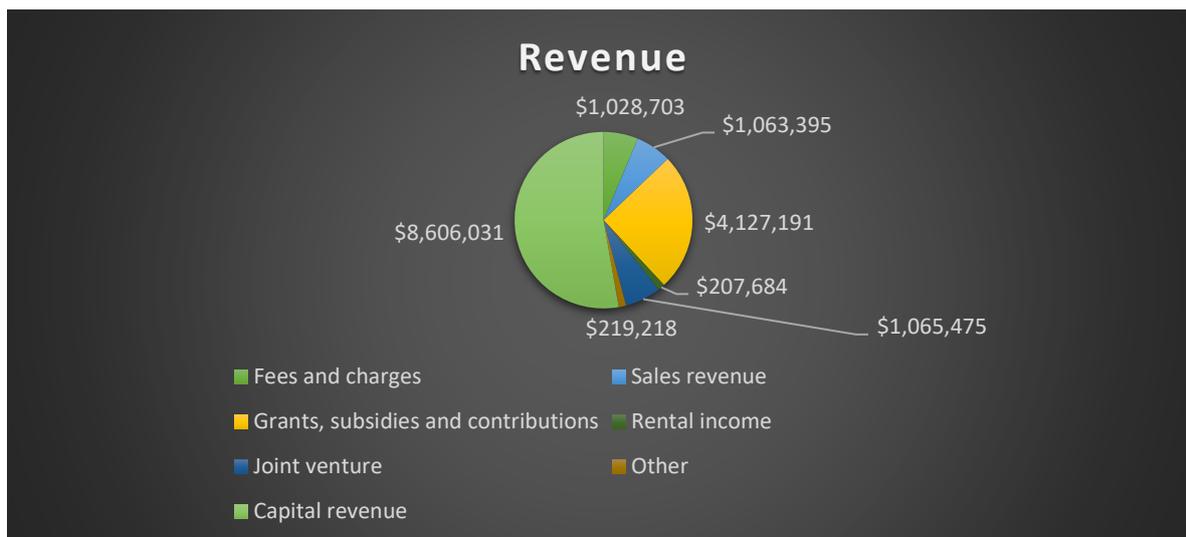
The Statement of Comprehensive Income provides a summary of Council's financial performance, the Statement of Financial Position provides a summary of Council's Assets and Liabilities at 30 June 2021, the Statement of Changes in Equity shows the overall change for the year in Council's net worth and 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 2021

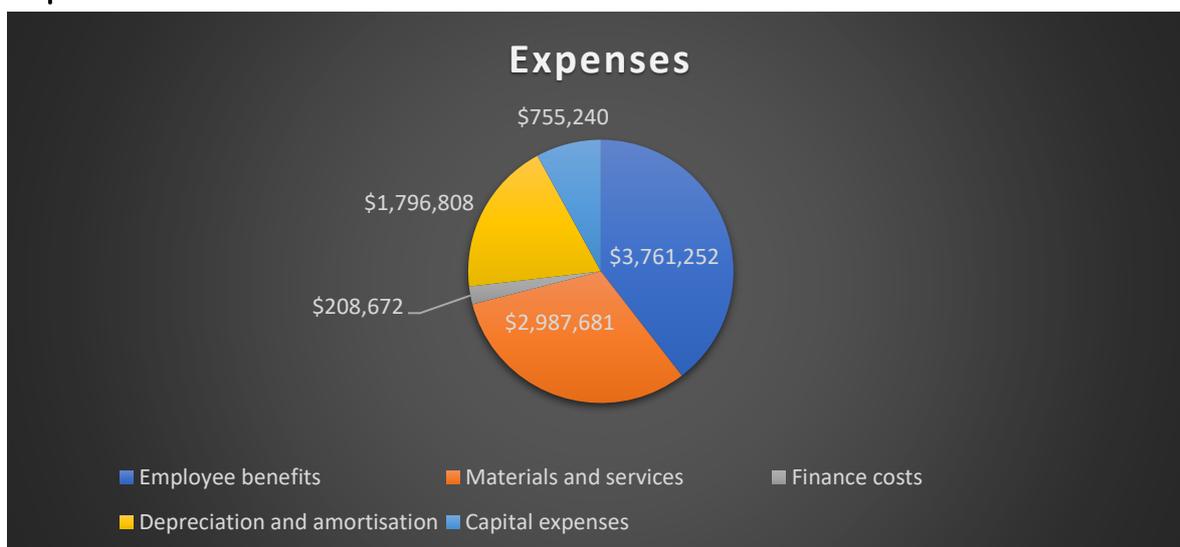
The Statement of Comprehensive Income measure how Council performed in relation to revenue and expenses during the financial year. This statement illustrates how money received from Council operations is spent.

Revenue	2021 (\$)	2020 (\$)
Recurrent revenue		
Fees and charges	1,028,703	662,601
Sales revenue	1,063,395	1,956,384
Grants, subsidies and contributions	4,127,191	3,191,817
Rental income	207,684	194,256
Joint venture	1,065,475	231,204
Other	219,218	339,718
<b>Total recurrent revenue</b>	<b>7,711,666</b>	<b>6,575,980</b>
Capital revenue		
Grants, subsidies and contributions	7,457,739	5,001,410
Other capital income	1,148,292	229,789
<b>Total capital revenue</b>	<b>8,606,031</b>	<b>5,231,199</b>
<b>Total income</b>	<b>16,317,697</b>	<b>11,807,179</b>
<b>Expenses</b>		
Recurrent expenses		
Employee benefits	(3,761,252)	(4,242,475)
Materials and services	(2,987,681)	(3,036,983)
Finance costs	(208,672)	(14,432)
Depreciation and amortisation	(1,796,808)	(1,565,142)
<b>Total recurrent expenses</b>	<b>(8,754,413)</b>	<b>(8,859,032)</b>
Capital expenses	(755,240)	(29,306)
<b>Total expenses</b>	<b>(9,509,654)</b>	<b>(12,014,235)</b>
<b>Net result</b>	<b>6,808,043</b>	<b>2,918,841</b>
<b>Other comprehensive income</b>		
Items that will not be reclassified to net result		
Increase/(decrease) in asset revaluation surplus	(1,347,720)	1,564,972
<b>Total other comprehensive income</b>	<b>(1,347,720)</b>	<b>1,564,972</b>
<b>Total comprehensive income for the year</b>	<b>5,460,323</b>	<b>4,483,813</b>

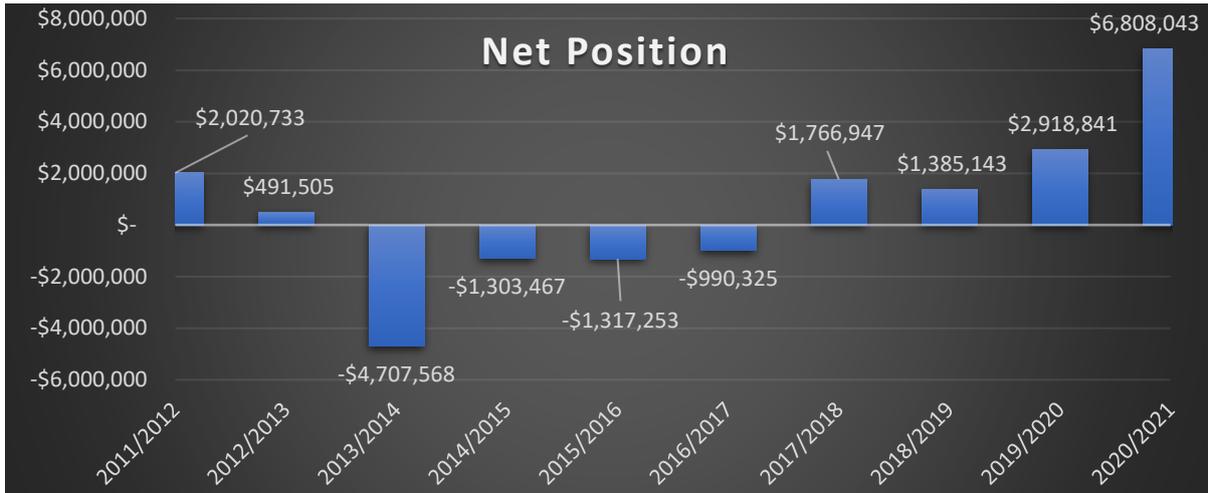
## Revenue as at 30 June 2021



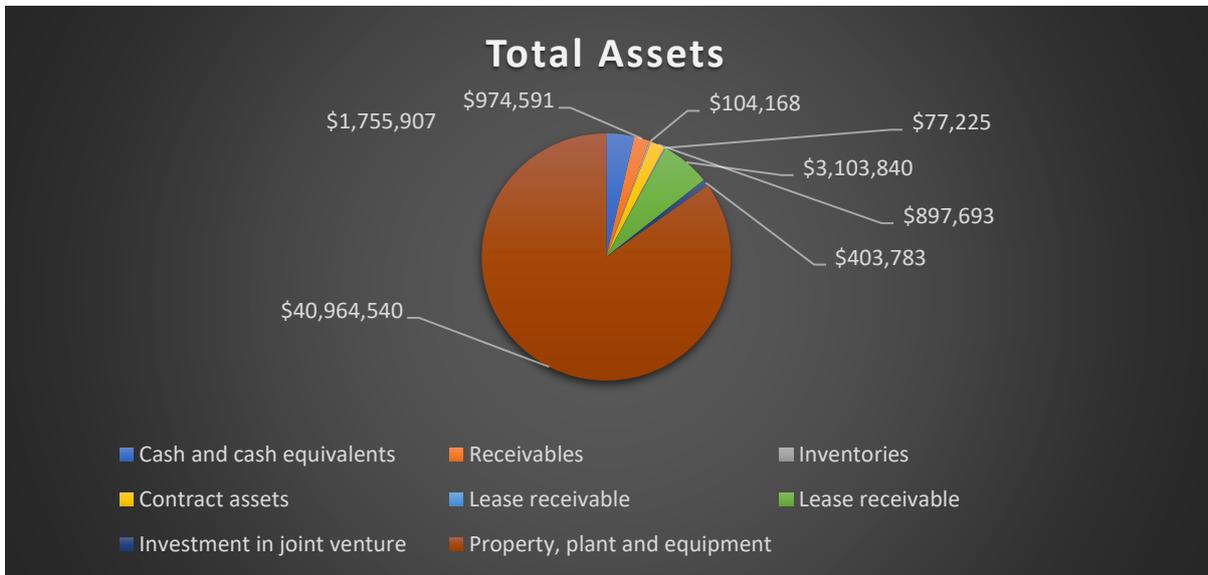
## Expenditure as at 30 June 2021



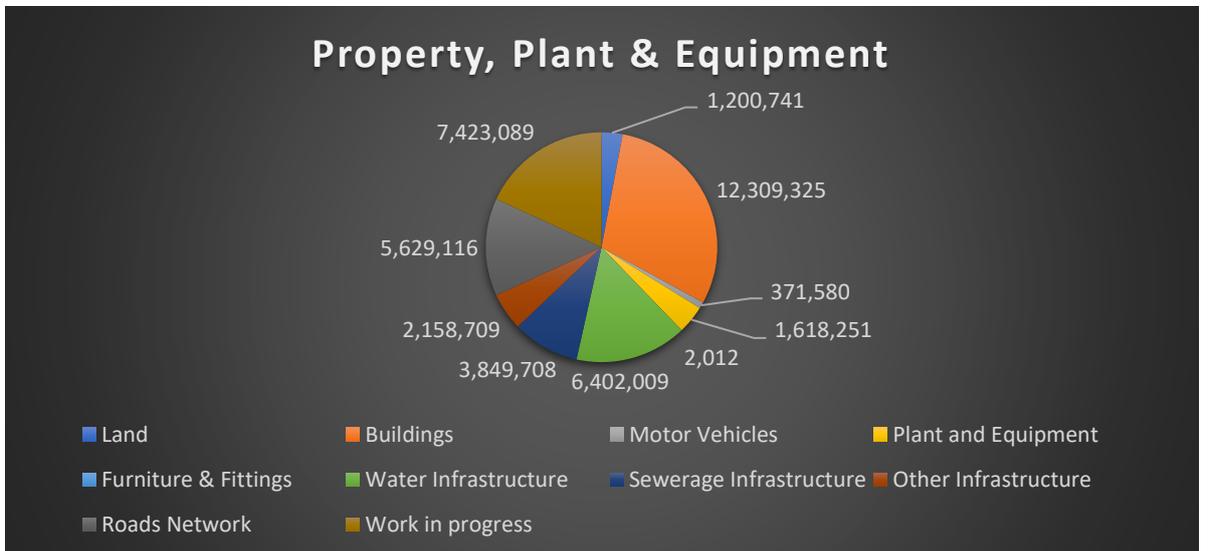
## Net Result: 2012-2021



## Total assets as at 30 June 2021



## Breakdown of property, plant and equipment



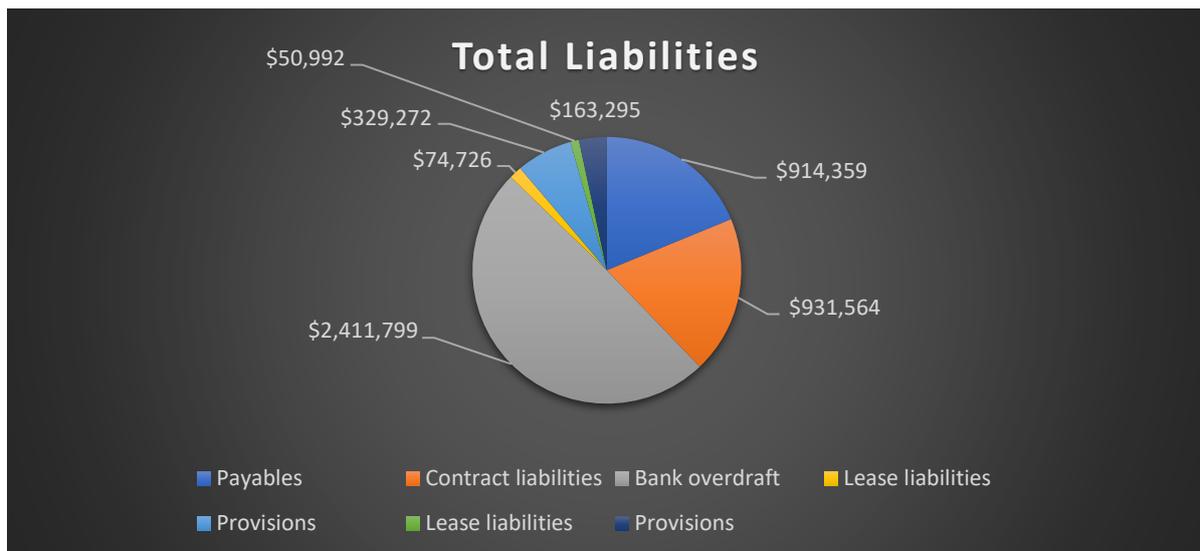
## Statement of Changes in Equity

The Statement of Changes in Equity shows the overall change in Council’s net worth over the year. In the 2020/2021 financial year, Council’s net worth increased by \$6.81million as a result of the net operating surplus. The asset revaluation deficit comprises amounts representing the change in the value of Council’s assets over time decreased by \$1.35 million 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 2021



## Financial Sustainability Statement

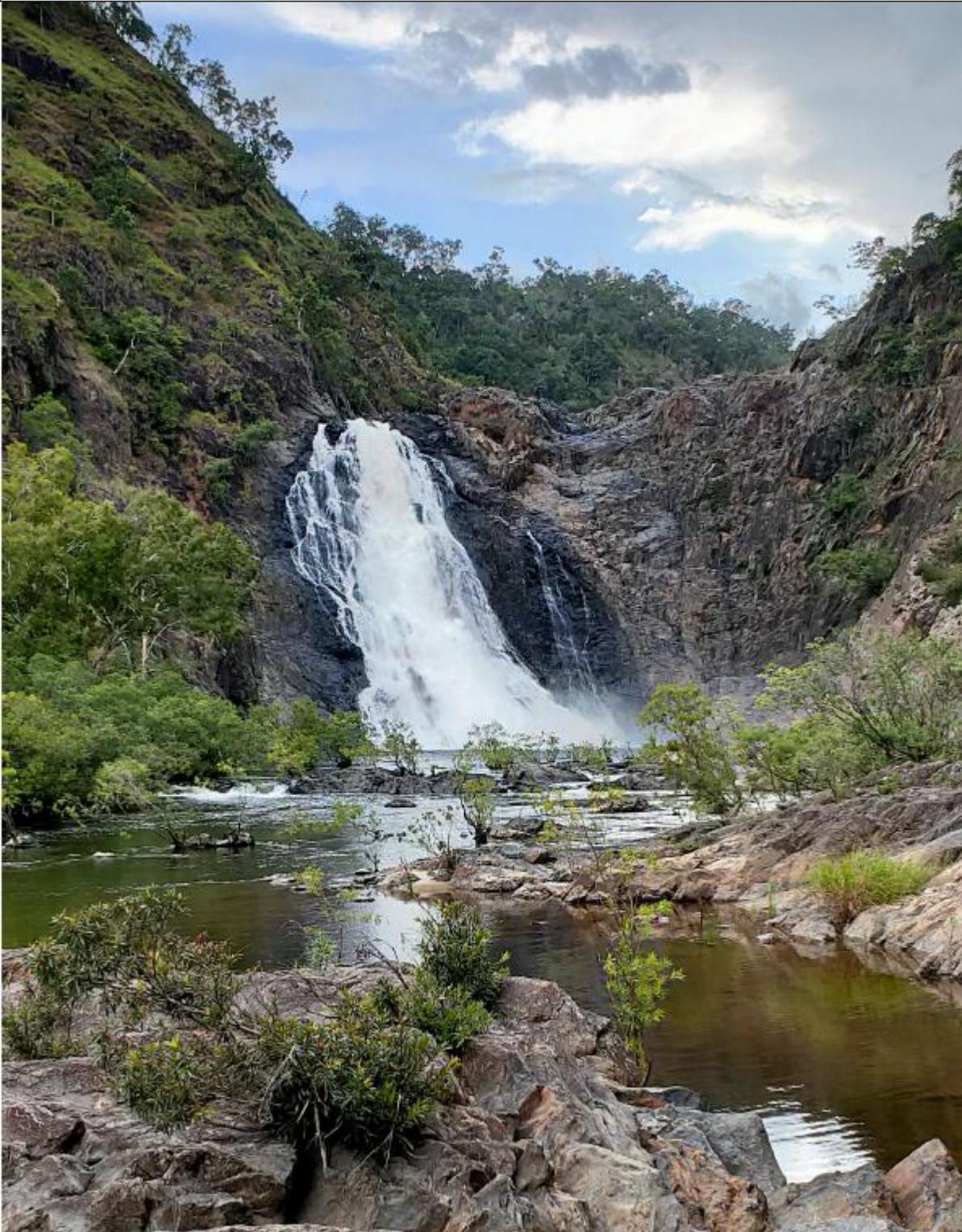
The Financial Sustainability Statement and the associated measures (ratios) provide evidence of Council’s ability to continue operating and provide an acceptable level of service and infrastructure to the community into the future. Council’s performance at 30 June 2021 against key financial ratios are listed below:

Ratio	Target	Result
Operating surplus ratio	Between 0% and 10%	-14%
Asset sustainability ratio	Greater than 90%	141%
Net financial liabilities ratio	Not greater than 60%	14%

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. However, Council's Asset Sustainability Ratio was able to achieve a positive ratio above the targeted range which included the Net Financial Liabilities Ratio being within target. Page 37 of the Financial Statements provides the forecast outcomes of the three key financial ratios, for each of the 10 years to 2030.



# 2020/2021 Audited Financial Statements



# Wujal Wujal Aboriginal Shire Council

## Financial Statements

For the year ended 30 June 2021

### Table of contents

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Statement of Cash Flows

Notes to the financial statements

- 1 Information about these financial statements
- 2 Analysis of results by function
- 3 Revenue
- 4 Other Income
- 5 Capital income
- 6 Employee benefits
- 7 Materials and services
- 8 Capital expenses
- 9 Cash and cash equivalents
- 10 Receivables
- 11 Inventories
- 12 Property, plant and equipment
- 13 Contract balances
- 14 Leases
- 15 Payables
- 16 Provisions
- 17 Commitments for expenditure
- 18 Asset revaluation surplus
- 19 Transactions with related parties
- 20 Contingent liabilities
- 21 Superannuation
- 22 Joint venture
- 23 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities
- 24 Events after the reporting period
- 25 Financial instruments and financial risk management
- 26 Going Concern

Management Certificate

Independent Auditor's Report (General Purpose Financial Statements)

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 2021

	2021	2020
Note	\$	\$
<b>Income</b>		
<b>Revenue</b>		
<b>Recurrent revenue</b>		
Fees and charges	3(a) 1,028,703	662,601
Sales revenue	3(b) 1,053,395	1,866,384
Grants, subsidies, contributions and donations	3(c) (i) 4,127,191	3,191,817
	<u>6,219,288</u>	<u>5,810,802</u>
<b>Capital revenue</b>		
Grants, subsidies, contributions and donations	3(c) (ii) 7,457,739	5,001,410
Other capital income	5 1,148,292	229,789
<b>Total capital revenue</b>	<u>8,606,031</u>	<u>5,231,199</u>
Rental income	14 207,684	194,256
Interest received	207	2,171
Joint Venture	1,065,475	231,204
Other income	4 219,012	337,547
<b>Total income</b>	<u>16,317,697</u>	<u>11,807,179</u>
<b>Expenses</b>		
<b>Recurrent expenses</b>		
Employee benefits	6 (3,761,252)	(4,242,475)
Materials and services	7 (2,987,681)	(3,036,963)
Finance costs	(208,672)	(14,432)
Depreciation and amortisation	12 (1,796,808)	(1,585,142)
<b>Total recurrent expenses</b>	<u>(8,754,413)</u>	<u>(8,859,032)</u>
<b>Capital expenses</b>		
	8 (755,240)	(29,305)
<b>Total expenses</b>	<u>(9,509,654)</u>	<u>(8,888,338)</u>
<b>Net result</b>	<u>6,808,043</u>	<u>2,918,841</u>
<b>Other comprehensive income</b>		
<b>Items that will not be reclassified to net result</b>		
Increase / (decrease) in asset revaluation surplus	18 (1,347,720)	1,564,972
<b>Total other comprehensive income</b>	<u>(1,347,720)</u>	<u>1,564,972</u>
<b>Total comprehensive income for the year</b>	<u>5,460,323</u>	<u>4,483,813</u>

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

**Wujal Wujal Aboriginal Shire Council**  
**Statement of Financial Position**  
As at 30 June 2021

	2021	2020
Note	\$	\$
<b>Current assets</b>		
Cash and cash equivalents	9 1,755,907	3,240,177
Receivables	10 974,591	912,852
Inventories	11 104,168	104,793
Contract assets	13 897,693	1,068,941
Lease receivable	14 77,225	76,497
<b>Total current assets</b>	<u>3,809,583</u>	<u>5,403,259</u>
<b>Non-current assets</b>		
Lease receivable	14 3,103,840	2,402,201
Investment in joint venture	22 403,763	470,572
Property, plant and equipment	12 40,964,540	37,038,601
<b>Total non-current assets</b>	<u>44,472,163</u>	<u>39,911,374</u>
<b>Total assets</b>	<u>48,281,747</u>	<u>45,314,633</u>
<b>Current liabilities</b>		
Payables	15 914,359	1,993,102
Contract liabilities	13 931,564	4,599,730
Bank overdraft	25 2,411,799	-
Lease liabilities	14 74,726	118,758
Provisions	16 329,272	359,826
<b>Total current liabilities</b>	<u>4,661,719</u>	<u>7,071,416</u>
<b>Non-current liabilities</b>		
Lease liabilities	14 50,992	119,549
Provisions	16 163,295	178,250
<b>Total non-current liabilities</b>	<u>214,287</u>	<u>297,799</u>
<b>Total liabilities</b>	<u>4,876,007</u>	<u>7,369,215</u>
<b>Net community assets</b>	<u>43,405,740</u>	<u>37,945,417</u>
<b>Community equity</b>		
Asset revaluation surplus	18 15,110,034	16,457,755
Retained surplus/(deficiency)	28,295,706	21,487,663
<b>Total community equity</b>	<u>43,405,740</u>	<u>37,945,417</u>

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

**Wujal Wujal Aboriginal Shire Council**  
**Statement of changes in Equity**  
For the year ended 30 June 2021

Note	Asset revaluation surplus 15	Retained Surplus	Total
	\$	\$	\$
<b>Balance as at 1 July 2020</b>	16,457,755	21,487,663	37,945,417
Net result	-	6,808,043	6,808,043
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	(1,347,720)	-	(1,347,720)
<b>Total comprehensive income for the year</b>	(1,347,720)	6,808,043	5,460,323
<b>Balance as at 30 June 2021</b>	15,110,034	28,295,706	43,405,740
<b>Balance as at 1 July 2019</b>	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
<b>Total comprehensive income for the year</b>	16,457,755	21,487,663	37,945,417
<b>Balance as at 30 June 2020</b>	16,457,755	21,487,663	37,945,417

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

**Wujal Wujal Aboriginal Shire Council**  
**Statement of Cash Flows**  
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Cash flows from operating activities</b>			
Receipts from customers		2,941,635	3,109,839
Payments to suppliers and employees		<u>(7,926,476)</u>	<u>(6,250,068)</u>
		(4,984,842)	(3,140,229)
Interest received		207	2,171
Rental income		207,684	194,256
Non capital grants and contributions	3(c)(i)	4,127,191	3,191,617
Borrowing Costs		<u>(206,672)</u>	<u>(14,432)</u>
<b>Net cash inflow (outflow) from operating activities</b>	23	<u>(856,432)</u>	<u>233,564</u>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(7,486,325)	(6,678,880)
Proceeds from sale of property plant and equipment	5	94,228	80,002
Finance lease receipts	14	76,228	74,850
Grants, subsidies, contributions and donations		3,990,821	5,102,722
Dividend - JV Investment		440,000	150,000
<b>Net cash inflow (outflow) from investing activities</b>		<u>(2,925,048)</u>	<u>(1,271,306)</u>
<b>Cash flows from financing activities</b>			
Repayments made on finance leases		<u>(112,589)</u>	<u>(137,867)</u>
<b>Net cash inflow (outflow) from financing activities</b>		<u>(112,589)</u>	<u>(137,867)</u>
<b>Net increase (decrease) in cash and cash equivalents held</b>		<u>(3,836,069)</u>	<u>(1,175,589)</u>
<b>Cash and cash equivalents at the beginning of the financial year</b>		3,240,177	4,415,766
<b>Cash and cash equivalents at end of the financial year</b>	9	<u>(656,892)</u>	<u>3,240,177</u>

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

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**1 Information about these financial statements**

**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 2020 to 30 June 2021 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 2020. There were no standards which had an impact on reported position, performance and cash flows of Council.

**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 2021, 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.

**1.H COVID-19**

During 2020-21, Council received funding of \$535,000 as COVID Works for Queensland. Council is expecting to receive a further \$107,000 in relation to this project in 2021-2022. In addition to this, Council received a Relief and Recovery funding of \$80,000 under the Indigenous Visual Arts Industry Support (IVAIS) Program to provide support to the Art Centre during the Covid-19 pandemic and \$12,408.62 in COVID-19 Meals on Wheels funding under the Commonwealth Home Support Program (CHSP).

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 2021.

The pandemic affected and 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.

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**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, Councilors 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.

Wagil Wagil Aboriginal Shire Council  
 Notes to the Financial Statements  
 For the year ended 30 June 2021

2 Analysis of results by Function  
 24 Income and expenses defined between operating and capital as attributed to the following functions:  
 Year ended 30 June 2021

FUNCTIONS	Gross program income						Total income	Gross program expenses		Total expenses	Net result from operations	Net result	Assets
	Revenue		Grants		Capital			Revenue	Capital				
	2021	2020	2021	2020	2021	2020							
Corporate governance	3,266,257	3,462,217	-	-	-	-	1,883,247	-	2,008,247	2,008,247	1,883,247	18,942	
Community services	1,271,213	1,188,566	1,427,758	96,369	-	93,642,898	22,848,822	253,242	2,286,241	982,337	665,767	1,815,758	
Building services	1,683,621	83,222	-	-	-	1,892,363	1,714,688	-	3,794,356	209,411	4,338,444	24,252,725	
Capital projects	-	842,218	-	802,632	-	1,645,244	1,233,923	-	13,323,510	281,126	492,298	4,724,684	
<b>Total</b>	<b>6,301,101</b>	<b>5,584,223</b>	<b>1,427,758</b>	<b>1,142,201</b>	<b>-</b>	<b>95,317,908</b>	<b>20,760,682</b>	<b>(192,242)</b>	<b>30,020,841</b>	<b>1,326,130</b>	<b>6,626,313</b>	<b>40,387,762</b>	

Year ended 30 June 2020

FUNCTIONS	Gross program income						Total income	Gross program expenses		Total expenses	Net result from operations	Net result	Assets
	Revenue		Grants		Capital			Revenue	Capital				
	2020	2019	2020	2019	2020	2019							
Corporate governance	-	-	-	-	-	-	884,131	-	1,842,223	1,842,223	884,131	85,128	
Community services	1,275,371	783,288	-	-	-	2,025,511	1,428,487	-	11,818,072	933,638	1,616,002	1,486,262	
Building services	1,412,608	282,028	3,381,282	-	-	5,076,918	3,191,371	120,336	13,760,662	11,822,962	3,726,441	27,140,220	
Capital projects	-	13,188	-	-	-	3,481,889	2,091,984	-	3,811,009	822,076	2,620,887	40,879,889	
<b>Total</b>	<b>2,688,579</b>	<b>1,078,504</b>	<b>3,381,282</b>	<b>285,188</b>	<b>-</b>	<b>10,463,528</b>	<b>6,595,973</b>	<b>120,336</b>	<b>29,452,972</b>	<b>12,200,499</b>	<b>3,923,361</b>	<b>70,591,281</b>	

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**3 Revenue**

**(a) Fees and charges**

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.

	2021	2020
	\$	\$
Administration and utility charges	955,090	600,048
Bank and Post Office agency commissions	43,229	28,961
Centrelink commissions	23,732	21,304
Other fees and charges	6,662	14,287
<b>Total fees and charges</b>	<b>1,028,703</b>	<b>662,601</b>

**(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.

	2021	2020
	\$	\$
<b>Contracts and recoverable works</b>		
Q Build and BAS contract and recoverable works	842,378	1,853,588
<b>Total contracts and recoverable works</b>	<b>842,378</b>	<b>1,853,588</b>
<b>Sale of goods</b>		
Fuel	143,889	83,011
Art Centre	60,523	12,558
Works Private External Hire	16,604	7,227
<b>Total sale of goods</b>	<b>221,016</b>	<b>102,796</b>
<b>Total sales revenue</b>	<b>1,063,395</b>	<b>1,956,384</b>

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**3 Revenue (continued)**

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

*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.

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. Physical asset contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

	2021	2020
	\$	\$
<b>(i) Operating</b>		
General purpose grants	2,497,370	1,776,207
State government subsidies and grants	809,079	691,581
Commonwealth government subsidies and grants	520,742	723,841
Donations	-	188
<b>Total operating</b>	<b>4,127,191</b>	<b>3,191,817</b>

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**3 Revenue (continued)**

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

**(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.

	2021	2020
	\$	\$
State government subsidies and grants	7,107,377	4,827,575
Commonwealth government subsidies and grants	350,362	173,835
Total capital	<u>7,457,739</u>	<u>5,001,410</u>

**(iii) Timing of revenue recognition of grants, subsidies, contributions and donations**

	2021	2020
	\$	\$
<b>Revenue recognised over time</b>		
Grants and subsidies	<u>7,457,739</u>	<u>5,001,410</u>
	<u>7,457,739</u>	<u>5,001,410</u>

	2021	2020
	\$	\$
<b>Revenue recognised at a point in time</b>		
Grants and subsidies	4,127,191	3,191,629
Donations	-	188
	<u>4,127,191</u>	<u>3,191,817</u>

**4 Other income**

Other	117,886	41,071
Insurance Recovery	101,126	296,476
Total other income	<u>219,012</u>	<u>337,547</u>

**5 Capital income**

**Gain / loss on disposal of non-current assets**

Proceeds from the sale of property, plant and equipment	84,228	80,002
Less: Book value of property, plant and equipment disposed of	12 (68,891)	(45,778)
	<u>15,337</u>	<u>34,224</u>

**Other capital income**

Gain on revaluation of finance leases	14 853,702	195,565
Less: Loss on surrender of finance leases	(75,107)	-
Fair value gain on contribution of assets	190,000	-
	<u>968,595</u>	<u>195,565</u>

**Revaluations**

Revaluation increment of property, plant and equipment reversing previous revaluation decrement	12 164,360	-
	<u>164,360</u>	<u>-</u>

Total capital income	<u>1,148,292</u>	<u>229,789</u>
----------------------	------------------	----------------

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**6 Employee benefits**

Employee benefit expenses are recorded when the service had been provided by the employee.

		2021	2020
	Note	\$	\$
Total staff wages and salaries		3,156,212	3,292,907
Councillors' remuneration		337,499	313,608
Annual, sick and long service leave entitlements		455,731	433,751
Superannuation	21	415,873	420,338
		<u>4,365,315</u>	<u>4,460,302</u>
Other employee related expenses		-	-
		<u>4,365,315</u>	<u>4,460,302</u>
Less: Capitalised employee expenses		(604,064)	(217,827)
<b>Total employee benefits</b>		<u><b>3,761,252</b></u>	<u><b>4,242,475</b></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.

	2021	2020
Total Council employees at the reporting date:		
Elected members	5	5
Administration and indoor staff	22	21
Depot and outdoors staff	21	39
<b>Total full time equivalent employees</b>	<u><b>48</b></u>	<u><b>65</b></u>

**7 Materials and services**

Expenses are recorded on an accruals basis as Council receives goods or services.

	2021	2020
	\$	\$
Administration supplies and consumables	655,163	573,912
Contractors, consultants and service	246,465	449,195
Insurances	184,281	198,660
Audit of annual financial statements by the QAO	178,707	130,000
Communications and IT Expenses	244,486	207,716
Other materials and services	766,714	835,662
Repairs and maintenance - Plant	129,095	168,989
Buildings and Houses - repairs	280,384	470,010
Housing construction expenses	302,386	2,840
<b>Total materials and services</b>	<u><b>2,987,881</b></u>	<u><b>3,036,983</b></u>

Total audit fees quoted by the QAO relating to the 2020/21 financial statements are \$130,000 (2020: \$126,500)

**8 Capital expenses**

Revaluation decrement in P&L			
Land		-	29,306
Other Infrastructure		755,240	-
<b>Total Revaluation decrement in P&amp;L</b>	12	<u><b>755,240</b></u>	<u><b>29,306</b></u>
<b>Total capital expenses</b>		<u><b>755,240</b></u>	<u><b>29,306</b></u>

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**9 Cash and cash equivalents**

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

	2021	2020
	\$	\$
Cash at bank and on hand	1,755,907	3,240,177
Balance per Statement of Financial Position	1,755,907	3,240,177
Less bank overdraft	(2,411,799)	-
Balance per Statement of Cash Flows	<u>(655,892)</u>	<u>3,240,177</u>

Council is exposed to credit risk through its investments in the OTC Working Capital Facility. Working Capital Facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", the likelihood of the counterparty not having capacity to meet its financial commitments is low.

Cash and cash equivalents	(655,892)	3,240,177
Less: Externally imposed restrictions	(i) 931,564	4,599,730
Total unrestricted cash	<u>(1,587,456)</u>	<u>(1,359,553)</u>

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.

(i) Externally imposed expenditure restrictions at reporting date relate to the following cash assets:

Unspent government grants and subsidies	931,564	4,599,730
Total externally imposed restrictions on cash assets	<u>931,564</u>	<u>4,599,730</u>

**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.

	2021	2020
	\$	\$
<b>Current</b>		
Trade Debtors	71,167	445,980
Less: loss allowance	(33,691)	(19,391)
Trade Debtors Net	37,477	426,590
Other debtors	937,114	496,262
Total current receivables	<u>974,591</u>	<u>912,852</u>

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

Not past due	11,381	233,717
Past due 31-60 days	2,332	1,673
Past due 61-90 days	6,843	2,817
More than 90 days	50,611	207,573
Trade Debtors	71,167	445,980
Impaired	(33,691)	(19,391)
Total	<u>37,477</u>	<u>426,590</u>

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**10 Receivables (continued)**

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.

	2021	2020
	\$	\$
Fuel stores	42,420	23,982
Plant and equipment stores	61,748	80,811
<b>Total inventories</b>	<b>104,168</b>	<b>104,793</b>



**Wood Wood Management Share Capital  
Notes to the Financial Statements  
For the year ended 31 July 2019**

- 11 Property plant and equipment  
at cost only
- Cost of acquisition  
Less: accumulated depreciation  
Carrying gross value as at 1 July 2019  
Additions  
Disposals  
Transfer from PPE  
Revaluation adjustment to meet valuation needs  
Revaluation adjustment to IAS  
Carrying value as at 31 July 2019
- Accumulated depreciation requirements  
Carrying value as at 1 July 2019  
Disposals  
Revaluation adjustment to meet valuation needs  
Accumulated depreciation as at 31 July 2019
- 2019 carrying value subject to the same risks  
Relevant risks  
Range of expected benefits to stock

Note	Cost	Impairment	Market value		Provision for impairment		Market value less provision for impairment	Carrying value	Market value less provision for impairment	Market value less provision for impairment	Total
			Cost	Carrying value	Cost	Carrying value					
11	1,363,387	20,288,336	193,131	2,025,416	30,440	3,344,111	20,983	1,363,387	2,025,416	2,409,800	3,793,187
12	249,304	1,000,000	192,595	-	-	1,344,323	88,351	1,344,323	192,595	21,166	1,656,948
13	2,929,231	3,024,232	85,433	333,133	24,433	8,933,024	3,284,734	1,333,300	2,958,034	2,833,833	4,167,133
14	-	842,724	248,262	1,251,121	10,120	4,433,093	2,720,844	83,248	1,327,628	-	3,950,446
15	-	832,644	38,717	248,227	1,178	2,117,090	211,644	9,244	13,860	-	13,904
16	-	38,716	18,914	-	-	813,444	147,117	3,358	6,734	-	10,115
17	-	3,103,021	201,126	127,120	20,473	4,094,094	2,811,233	8,326	1,023,328	-	3,834,561
18	1,363,387	20,288,336	193,131	2,025,416	30,440	3,344,111	20,983	1,363,387	2,025,416	2,409,800	3,793,187
Carrying value	7,447	7,447	24	2,26	1,20	1,44	1,26	48,51	4,000	-	4,048
Revaluation	7,447	7,447	24	2,26	1,20	1,44	1,26	48,51	4,000	-	4,048

Sign of non-current assets reflects their value of 2019-2018 are included within the financial statements disclosures.

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**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 2021

**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.

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.

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 2021

**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.

	2021	2020
	\$	\$
(a) Contract assets	<u>897,693</u>	<u>1,068,941</u>
(b) Contract liabilities		
Funds received upfront to construct Council controlled assets	<u>931,564</u>	<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>4,177,123</u>	<u>3,271,089</u>

**14 Leases**

**Council as a lessee**

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.

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.

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**14 Leases (Continued)**

*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.

	2021	2020
	\$	\$
Not later than one year	74,726	119,758
Later than one year but not later than five years	50,982	119,549
<b>Total per statement of financial position</b>	<b>125,718</b>	<b>239,307</b>

*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 63 (2020 - 85) dwellings as lessor to the Queensland Government for 40 years. In the current year there were two lease surrenders. The average lease payment per dwelling in the current year was \$922 (2020 - \$845, in addition, there was also approximately \$3,063 (2020 - \$2,970) 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 2020/21 is 2.32% (2020 - 2.41%), 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".

	2021	2020
	\$	\$
<b>Lease receivables</b>		
Current	77,225	76,497
	<b>77,225</b>	<b>76,497</b>
<b>Lease receivables</b>		
Non-current	3,103,840	2,402,201
	<b>3,103,840</b>	<b>2,402,201</b>

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**14 Leases (Continued)**

**Finance leases (continued):**

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

	2021	2020
	\$	\$
Gross minimum lease payments receivable:		
Not later than one year	77,225	76,497
Later than one year but not later than five years	308,898	305,957
Later than five years	2,125,147	2,179,700
	<u>2,511,270</u>	<u>2,562,154</u>
Add: Estimated contingent rent	2,316,725	1,175,619
Less: Present value adjustment	(1,646,930)	(1,259,105)
Fair value of lease payments	<u>3,181,065</u>	<u>2,478,668</u>
The fair value of lease payments are receivable as follows:		
Not later than one year	77,225	76,497
Later than one year but not later than five years	320,212	304,429
Later than five years	2,783,628	2,097,772
	<u>3,181,065</u>	<u>2,478,698</u>
Movements in finance leases were as follows:		
Opening balance	2,478,698	2,357,963
Less: Lease receipts	(76,228)	(74,850)
Gain (Loss) on revaluation	853,702	195,565
Loss on surrender of finance leases	(75,107)	
Closing balance	<u>3,181,065</u>	<u>2,478,698</u>

The calculation of fair value has included an estimate of average annual CPI increases of 3.8% for 2020/21 (2020: 2.2%) and a discount rate of 2.32% for 2020/21 (2020: 2.41%).

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 \$2.3million which is the difference between nominal rents and consumer price indexation of rents.

**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.

	2021	2020
	\$	\$
Current		
Accounts payable	571,096	281,991
Accrued expenses	326,738	1,702,123
Other creditors and accruals	16,525	8,988
	<u>914,359</u>	<u>1,993,102</u>

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**16 Provisions**

Liabilities are recognised for employee benefits such as 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.

	2021	2020
	\$	\$
<b>Current</b>		
Annual leave	239,438	235,461
Long service leave - current	89,834	124,365
	<u>329,272</u>	<u>359,826</u>
<b>Non-current</b>		
Long service leave - non-current	163,295	178,250
	<u>163,295</u>	<u>178,250</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>-</u>	<u>170,538</u>

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**18 Asset revaluation surplus**

The closing balance of the asset revaluation surplus comprises the following asset categories:

	2021	2020
	\$	\$
Buildings	5,167,192	6,848,993
Other Structures	-	435,674
Roads	7,219,416	7,717,609
Water	1,381,556	566,753
Sewerage	1,341,870	888,726
	<b>15,110,034</b>	<b>16,457,755</b>

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:

	2021	2020
	\$	\$
Short-term employee benefits	898,546	895,176
Post-employment benefits	91,390	84,096
Long-term employee benefits	4,072	23,077
Termination benefits	-	40,081
<b>Total</b>	<b>994,008</b>	<b>1,045,380</b>

**(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 close family members. Close family members include a spouse, child and dependent of a KMP or their spouse.

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, 2020: 3)	206,053	207,504

(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 2021

**19 Transactions with related parties (continued)**

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

In 2013 Enterprise Management Group, Hope Vale Foundation, Gungahra 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 Ngarna 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 two members on the Board out of eight.

Details of transactions	2021		2020	
	\$		\$	
My Pathway (via Enterprise Management Group)				
- Share of profit		908,018		300,000
- Distributions received (relating to current year share of profit)		100,000		60,000
- Distributions received (relating to previous years)		340,000		90,000
- Sales (at arms-length)		85,768		70,860

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 \$180 (2020: \$4,278). There were no amounts owing to KMP and other related parties at balance date.

**(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.

The latest audited financial statements for LGM Queensland are as at 30 June 2020 and show accumulated member funds (equity) of \$74,664,079.

**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 canceled 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 2021 in relation to the Local Government Workcare Bank Guarantee is \$61,517,91. The latest audited financial statements for Local Government Workcare are as at 30 June 2020 and show accumulated member funds (equity) of \$42,162,717.

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**21 Superannuation**

Council contributes to the LGAsuper previously known as the Local Government Superannuation Scheme (Qld) (the scheme). LGAsuper is a Multiemployer Plan as defined in Australian Accounting Standard AASB 119 Employee Benefits. The scheme has a number of elements including defined benefits funds and an accumulated benefits fund. Council does not have any employees who are members of the defined benefits fund and so it is not exposed to the obligations, assets or costs associated with these funds. Council has employees who are members of the accumulated benefits fund.

	Note	2021 \$	2020 \$
The amount of superannuation contributions paid by Wujal Wujal Aboriginal Shire Council to the superannuation scheme in this period for the benefit of employees was:	6	415,873	420,338

**22 Joint venture**

The Council has a 25% (2020 - 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.

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.

	2021 \$	2020 \$
Revenue	8,319,104	8,161,465
Expenses	(4,687,032)	(4,565,649)
Profit or loss from continuing operations	3,632,072	1,595,816
Post-tax profit or loss from discontinued operations		
Profit (loss) for the year	3,632,072	1,595,816
Other comprehensive income for the year		
Total comprehensive income for the year	3,632,072	1,595,816

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	470,572	320,572
Share of profit (loss)	908,018	300,000
Adjustment to carrying amount of joint venture	107,457	-
Distributions receivable	(642,264)	-
Distributions received	(440,000)	(150,000)
Carrying amount at the end of financial year	403,783	470,572

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

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

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Net result	<u>6,808,043</u>	<u>2,918,841</u>
Non-cash items:		
Depreciation and amortisation	12 1,796,808	1,565,142
Revaluation adjustments in P&L	5, 8, 12 590,880	29,306
Loss on surrender of finance leases (net)	14 (114,893)	-
Gain/loss on revaluation of finance leases	14 (853,702)	(195,565)
Other non-cash transactions in P&L	(53,918)	-
Profit retained in joint venture	22 (373,211)	(300,000)
	<u>921,967</u>	<u>1,098,883</u>
Investing and development activities:		
Gain on disposal of non-current assets	5 (15,337)	(34,224)
Capital grants and contributions	(3,980,821)	(5,102,722)
	<u>(3,978,158)</u>	<u>(5,136,946)</u>
Changes in operating assets and liabilities:		
(Increase)/ decrease in receivables	(61,739)	(26,105)
(Increase)/ decrease in contract assets	171,248	(919,121)
(Increase)/decrease in inventory	625	133,207
Increase/(decrease) in payables	(1,078,744)	978,655
Increase/(decrease) in contract liabilities	(3,868,166)	1,118,641
Increase/(decrease) in provisions	(45,508)	67,528
	<u>(4,682,284)</u>	<u>1,352,806</u>
Net cash inflow from operating activities	<u>(858,432)</u>	<u>233,684</u>

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**24 Events after the reporting period**  
There were no material adjusting events after balance date.

**25 Financial instruments and financial risk management**  
**Financial assets and financial liabilities**  
Council's activities expose it to a variety of financial risks including credit risk, liquidity risk and market risk.

Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies.

Council approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk. The council's risk management policies are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against these limits. Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council.

Council does not enter into derivatives.

**(a) Credit risk**  
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.

Exposures to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations.

No collateral is held as security relating to the financial assets held by Council.

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for Council.

**(b) Liquidity risk**  
Liquidity risk is the risk that Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

Council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without unacceptable losses or risking damage to Council's reputation.

Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC.

Council manages its exposure to liquidity risk by maintaining sufficient cash deposits, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in note 9. The following lines of credit were available at the end of the reporting period:

	2021	2020
	\$	\$
Overdraft - QTC working capital facility - limit	5,000,000	-
Available at 30 June	<u>2,588,201</u>	<u>-</u>

**(c) Market risk**  
Market risk is the risk that changes in market indices, such as interest rates, will affect the Council's income or the value of its holding of financial instruments.

**Interest rate risk**  
Council is exposed to interest rate risk through its investments held with financial institutions and the Queensland Treasury Corporation (QTC).

Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

Council does not undertake any hedging of interest rate risk.

Council does not account for any fixed-rate financial assets or financial liabilities at Fair Value through Profit or Loss, therefore a change in interest rates at the reporting date would not affect profit or loss.

**Wujal Wujal Aboriginal Shire Council**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**26 Going Concern**

On 25 January 2021, Council received advice from the Acting Director-General of the Department of State Development, Infrastructure, Local Government and Planning that Council's financial situation of critically low cash reserves required the appointment of BDO Services Pty Ltd as the Financial Controller for the period from 29 January 2021 to 31 March 2022.

On 19 March 2021, Council received advice from Director-General, Department of State Development, Infrastructure, Local Government and Planning that Council will receive financial support in the form of a temporary Working Capital Facility of up to \$5 million to address Council's current operational needs. The facility was approved for Council, subject to the following conditions:

- The facility limit is \$5 million, and the balance of the facility must be contained within this limit at all times, including all drawdown amounts, any capitalised interest costs and fees and charges incurred therein.
- The facility must be held with the Queensland Treasury Corporation (QTC) for the duration of the approval.
- The facility will expire on 28 February 2022 and converts to a fixed rate loan thereafter, repayable over a period of 10 years. The estimated value of the loan is \$3.7M.
- Any other additional conditions imposed by the department or QTC.

At 30 June 2021, council has a net current liability position of \$852,136 (2020: net current liability of \$1,668,157), and incurred an operating loss of \$1,042,749 in the 2021 financial year (2020: an operating loss \$2,293,061).

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
- A Financial Controller was appointed and has implemented more robust systems on procurement and project monitoring
- Council now actively manages and has substantially reduced outstanding debts
- Council continues to review its fees and charges and the margins on BAS works to be 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
- 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 2021

**Management Certificate**  
**For the year ended 30 June 2021**

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 28, 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 / 2 / 22



Chief Executive Officer  
Stephen Wilton

Date: 28 / 02 / 2022

## 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 financial report of Wujal Wujal Aboriginal Shire Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2021, 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 2021, 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 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 26 to the financial report, which indicates that the council's total current liabilities exceeded its total current assets by \$852,136 (2020: net current liability position of \$1,668,157) at 30 June 2021, and it incurred a net operating loss of \$1,042,749 for the year then ended (2020: operating loss of \$2,283,051).

As stated in Note 26, 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 2021 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 2021:

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

**Prescribed requirements scope**

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, any other Act and the Local Government Regulation 2012. The applicable requirements include those for keeping financial records that correctly record and explain the council's transactions and account balances to enable the preparation of a true and fair financial report.



Sri Narasimhan  
as delegate of the Auditor-General

28 February 2022

Queensland Audit Office  
Brisbane

Waka | Whai | Aorangi | 26th Council  
 Current-year Financial Sustainability Statement  
 for the year ended 30 June 2021

**Measures of Financial Sustainability**

Council's performance at 30 June 2021 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)	-1%	between 0% and 15%
Asset sustainability ratio	Capital expenditure on the replacement of assets (primarily divided by depreciation expense)	101%	greater than 80%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	11%	no greater than 8%

**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) 2019 and the Financial Management (Sustainability) Guidelines 2019. 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 2021.

**Comptroller of Accounts**  
 for the year ended 30 June 2021

This current-year financial sustainability statement has been prepared pursuant to Section 47(1) of the Local Government (Regulation) 2019 (the regulation).

In accordance with Section 21(5)(b) of the legislation, to certify that this current-year financial sustainability statement has been accurately calculated:

  
 Bradley Cook  
 Mayor

  
 Nicola Wilson  
 Chief Executive Officer

  
 David C. Row A

## 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 financial sustainability statement of Wujal Wujal Aboriginal Shire Council for the year ended 30 June 2021, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.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 2021 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 2021 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.

A handwritten signature in black ink, appearing to read "Sri Narasimhan".

Sri Narasimhan  
as delegate of the Auditor-General

28 February 2022

Queensland Audit Office  
Brisbane

Wujal Wujal Aboriginal Shire Council  
 Unaudited Long-Term Financial Sustainability Statement  
 Prepared as at 30 June 2021

Measures of Financial Sustainability

Measure	Target	Actuals at											
		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	30 June 2030		
Operating surplus ratio	Between 0% and 10%	-14%	-35%	-26%	-25%	-25%	-24%	-24%	-24%	-24%	-24%	-24%	-24%
Asset sustainability ratio	greater than 50%	14%	0%	28%	27%	27%	27%	26%	26%	26%	26%	26%	25%
Net financial liabilities ratio	not greater than 50%	14%	137%	129%	119%	110%	100%	91%	82%	73%	64%	54%	44%

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 2021**

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(6) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



Bradley Creek  
Mayor



Stephen Wilson  
Chief Executive Officer

Date: 28.02.2022 Date: 28.02.2022



Contact Us

Ph: 07 4083 9100

Email: [info@wujal.qld.gov.au](mailto:info@wujal.qld.gov.au)



Find Us

1 Hartwig Street, Wujal Wujal, QLD 4895