



WUJAL WUJAL
ABORIGINAL SHIRE COUNCIL



2017/18 Annual Report

Wujal Wujal Aboriginal Shire Council

Ngana Janay Janangada Bindanga – On their Shoulders We Rise...

wujalwujalcouncil.qld.gov.au



Legal information

This Wujal Wujal Aboriginal Shire Council 2017/18 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 the Council during the 2017/18 financial year.

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

- Phone: 07 4083 9100
- Email: 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

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Welcome to Wujal Wujal Country

Wujal Wujal is the home of the Kuku Yalanji, Kuku Nyungul and Jalunji clans – the ‘rainforest people’, the Traditional Owners and custodians of our region in far north Queensland. 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, bird-watchers and independent travellers will all discover our scenic haven, with the Daintree Rainforest right on our doorstep and the Great Barrier Reef just off our coast. Visitors come to experience the Kuku Yalanji Rainforest and to hear the tales of Aboriginal culture and Dreaming connected to this special region and its native flora and fauna.

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

Our history

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

Our future

Our future rests on the creative development of a variety of business enterprises that will continue to benefit community members, meet the diverse needs of the community, and add to the local economy by expanding tourism to the Wujal Wujal environment.

Our Bana Yirriji Arts Centre supports traditional arts and culture. Cultural tourism means we can now share our region’s unique delights and attractions.

2017/18 – The year in review

Mayor's introduction Desmond Tayley

I am delighted to present the Wujal Wujal Aboriginal Shire Council's 2017/18 Annual Report. It is my second year as Mayor and, here at the Council, we are more committed than ever before to improving assets, services and infrastructure.

It has been a busy year with many achievements, focusing on maintaining and upgrading infrastructure, housing and community facilities.

We have made significant progress with our partners and stakeholders by working together to encourage workforce development, commercialisation, health and wellbeing, as well as improved emergency management and community awareness. Evidence of this progress has been confirmed through the securing of several National Local Government Awards. As a community, we should all be very proud of these achievements.

Our community programmes have been developed to encourage participation and inclusion across all levels of the community – from young to old. Our programmes continue to improve, and all services and workshops are well supported.

We have continued to implement the strategies outlined in our Corporate Plan 2016–21. The Council has endorsed several projects with a focus on improving the everyday lives and wellbeing of every resident. We are committed to providing a better quality of life for all residents in the Wujal Wujal community through the delivery and maintenance of high-quality services and infrastructure for today and for the future.

We have had immense support from our Ministerial Government Champions, the Hon. Leeanne Enoch MP and Mr Jamie Merrick, Director-General of the Department of Science, Information Technology and Innovation (DSITI), and I take this opportunity to thank them and their teams for all their support throughout the year.

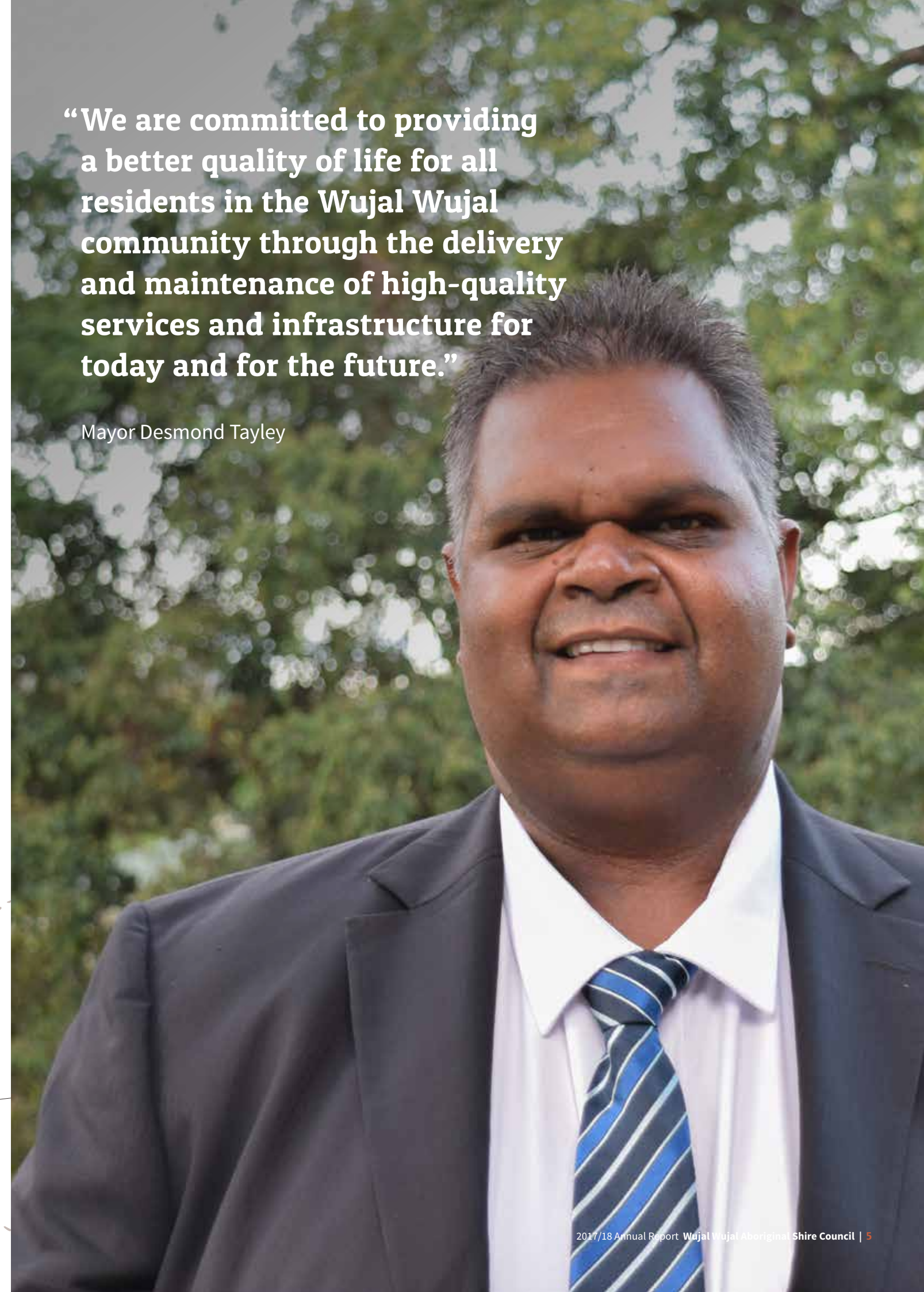
On behalf of the community of Wujal Wujal, I would like to take this opportunity to thank my fellow elected Members of Council, our administration and the community members for their contribution toward another successful year for this community.

Desmond Tayley

Mayor, Wujal Wujal Aboriginal Shire Council

“We are committed to providing a better quality of life for all residents in the Wujal Wujal community through the delivery and maintenance of high-quality services and infrastructure for today and for the future.”

Mayor Desmond Tayley



Chief Executive Officer's introduction

Eileen Deemal-Hall

‘On their shoulders we rise’

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.

Second, I would also like to acknowledge those who came before us and helped build this community with their own bare hands, sweat and ultimate sacrifices.

It is on their shoulders we rise as a community to face today and look towards tomorrow with hope and determination. ‘On their shoulders we rise’ is the cultural way our Elders carry us until we are strong enough to rise on our own.

Last financial year saw the first steps taken towards Council's bold five generations sustainability plan. The critical challenge for a number of remote councils is being locked into three- and four-year funding cycles, when progress is more long term. We look at assets to be 25 to 30 years in longevity. Nowhere to date has there been the forward thinking into generational planning on the scale that we as a council are now embarking on. The vision of the elected members is to build on what we have today to be sustainable for the next five generations.

This change in thinking, behaviour and planning is much needed when laying the foundations for the protection of council-run and maintained assets, we must as a community look to protecting our cultural assets: our traditional foods, medicines, story, places and, most importantly, the culture.

Impacts such as climate change, volatility in funding, and shrinking resources all mean that, as a community, we must be able to adapt, change and overcome – sometimes with little notice.

Critical adaptation skills will take time to develop – but, as a council, we are committed to developing our own skills locally to make the necessary changes needed to be here and thriving for the next five generations. That is the legacy we are committed to.

This year focused on building the necessary partnerships and capacity to future-proof Council. This financial year was designed to mobilise stage 1 of the five-generational plan. Much-needed funding from Works for Queensland has helped in tailoring our opportunities for capacity. Our lines of focus during the year were:

1. Building Partnerships and Relationships through Capacity Development
2. Capacity Development
3. Future-proofing – Strategic Projects

Building Partnerships and Relationships through Capacity Development

Wujal Wujal Aboriginal Shire Council embarked on moving from an isolationist approach to one of collaboration with regional partners.

Key achievements included:

- Regional Disaster Management memorandum of understanding (MOU) with Wujal Wujal, Cook and Hope Vale Shire Councils
- Host Site for Local Government Overseas' CEO exchange with New Zealand local government counterparts
- Queensland Treasury Corporation – Case Study in Financial Literacy Training for Elected Members and Senior Leaders
- National Climate Change Adaptation and Research Facility (NCCARF) – One of a number National Pilot sites for the Coastal Adaptation Project
- Community film with SBS on revitalisation of Cultural Burning Practices
- Registration as a Reef Guardian Council – the First Indigenous Council to do so.

Capacity Development

- Capacity Development focused on the critical skills necessary to assist council in moving forward in a methodical way.
- Queensland Reconstruction Authority – Project Management Mentoring Pilot – across key construction projects
- Queensland University of Technology – Technology Development in language app development and robotics
- Queensland Health – Environmental Health, food permits
- Workforce Development – roll-out of targeted training across, finance, workplace health and safety.

Future-proofing – Strategic Projects

- Building the WiFi Mesh Emergency Management Network and Community Forum
- Master Planning with a generational focus in-built through the Department of Aboriginal and Torres Strait Islander Partnerships (DATSIP)
- Incubator for small Indigenous Business in preparation for National Disability Insurance Scheme
- Talent pipeline for future workforce utilising the My Pathways Job network scheme, Army Reserve training and host employer options for those job seekers
- Commercialisation Pilot – design stage for areas across Council that could be commercialised as an alternative revenue stream.

During this year, our Ministerial Champions Office and wider department also worked tirelessly on critical support for Council and the Wujal Wujal community. They coordinated book drives, and donated school bags and supplies to assist community children prepare for, and succeed in, the year ahead. I want to extend my sincere thanks to those members of DSTITI who helped make this happen.

Finally, the ‘little community that could’ ended the financial year with the following wins:

- National Winner – Climate Adaptation Champion – Government Category
- National Winner, Queensland State Winner – Defence Reserves Employer Support – Not for Profit Category

- For our innovative WiFi Mesh Emergency Management Network and Community Forum, we won two Australian National Local Government Awards:
- the top prize – the 2018 National Award for Excellence
- the award in the Achieving Big Things in Small Communities category.

It is also worth noting that, in April 2018, Wujal Wujal received national media coverage for reconnecting our Community Song Line with Defence, with new recruits to the 51st Battalion Far North Queensland Regiment Regional Force Surveillance Unit. It is the first time in more than 100 years that we have had a new generation of people from our community enlist. This connection goes as far back as World War 1 and the legacy of the Baird Brothers, Norman and Charlie who fought in France and Egypt.

The nine new recruits, including 25-year-old Private Clayton Baird – great-great-grandson of Norman Baird – and myself (I am in the Army Reserves) participated in the Anzac Day parade to commemorate and recognise the achievements of the Baird Brothers as indigenous servicemen. This occasion connects one of the many Song Lines that we have to be proud of.

It is on their shoulders we rise... Those before us help us now to... rise and build a stronger tomorrow for the next five generations.

Your Chief Executive Officer, Eileen Deemal-Hall



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

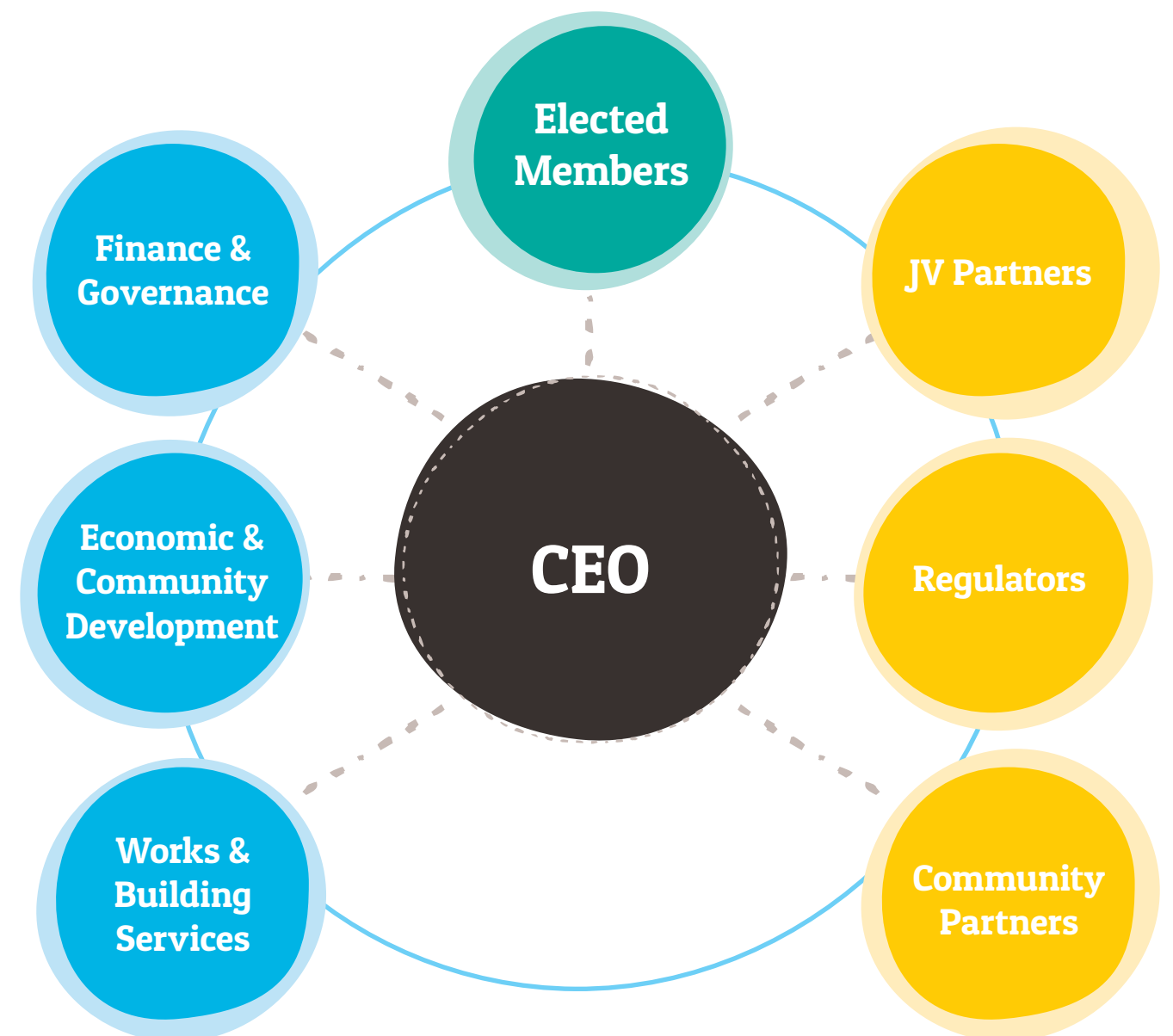
Council structure

The Council's service delivery reach is across three shire council boundaries due to a number of Council's social housing blocks based in the shires of Douglas and Cook. The Council is responsible for providing essential services, infrastructure and housing to the local community.

Australian Bureau of Statistics (ABS) undercounting for population numbers is a challenge in our area. Council undertook a bold approach to do its own headcount:

in 2016/2017, that had the Council population sitting at 683. However, the ABS undercount of 282 has meant that Council is subsequently only funded for a population of 282, which will be challenged.

The Council has an elected Mayor and councillors who have specific powers, responsibilities and duties set out in the Local Government Act 2009. Elections are held every four years. The next election is scheduled for March 2020.



Three Operational directorates with three Directors across each directorate

Joint venture includes My Pathways,
Regional Disaster Management MOU - Cook and
Hope Vale Aboriginal Shire Councils

Community - Justice Group, Interagency, LDMG et al

Our Council



Mayor Desmond Tayley Portfolio: Governance and finance

Mayor Desmond Tayley is a Traditional Owner of Yalanji (Dawnvale and Wujal Wujal). His personal mission is to enhance the wellbeing of individuals through improvements to the community as a whole.

He is a member of the Far North Queensland Regional Organisation of Councils, Far North Queensland Regional Transport Group, and the Internal Audit Committee. He is on the Board of the Cook Region Community Development Program My Pathways Board and is also on the Board of Directors for all-indigenous UMI Arts which develops arts programmes for Indigenous communities.

Mayor Tayley chairs all internal Council reference committees and also the Local Disaster Management Group, Technical Working Group meetings, Wujal Wujal Interagency Meeting.



Deputy Mayor Councillor Robert Bloomfield

Portfolio: Economic Development, Environment and Tourism, Land & Culture, Community Lifestyle

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 a 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.



Councillor Bradley Creek Portfolio: Community Lifestyle, Law and Order

Traditional Owner Nations: Kuku Nyungkul and Jalunji Warra. This is my first term in Council and I am really enjoying the challenge. It is a role I am familiar with, because my mother and sister were active on previous councils, and several community members encouraged me to stand for election. My work background includes four years in Coen working as a Ranger with a family organisation before returning to Wujal Wujal. I am currently working as a Ranger at Jabalbina Aboriginal Corporation. The best parts about my role with the Council are the community connections, giving something back to our local area, supporting the community in anyway and working together as a strong unit.



Councillor Vincent Tayley Portfolio: Infrastructure, 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.



Councillor Reagan Kulka

Portfolio: Infrastructure, Economic Development, Environment and Tourism, Land and Culture

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.

Councillor Meeting Attendance

1 July 2017 – 30 June 2018
including Special Meetings held

Councillor	No of meetings	Special meetings	Meetings attended
Mayor – Tayley	12	3	12 and 3
D/Mayor – Bloomfield	12	3	12 and 3
Councillor Creek	12	3	12 and 1
Councillor Kulka	12	3	11 and 3
Councillor Tayley	12	3	12 and 3

Elected Members Portfolio Responsibilities

Elected members	Portfolio	Responsibilities
Mayor Tayley	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
Cr. Tayley 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
Cr. Bloomfield Cr. Kulka	Economic Development, Environment & Tourism, Land & Culture	1. Bloomfield Track Stakeholder Group 2. Jabalbina Liaison 3. Far North Queensland Regional Organisation of Councils – Pest Management 4. Cape York Local Marine Advisory Committee 5. Cape York Natural Resource Management and Terrain
Cr. Bloomfield Cr. Creek	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
Cr. Tayley Cr. Creek	Law & Order	1. Queensland Police Service Liaison 2. Justice Group 3. Consumer Advocacy
Cr. Tayley	Audit – Financial	1. Audit Committee – Undergoing update through Internal Audit processes

Councillor Remuneration

KMP	Salary Value	Reimbursed Expenses	Vehicle – Estimate only	Superannuation	Total
Mayor – Tayley	101,630.88	9,752.82	30,000.00	12,195.57	153,552.27
D/Mayor – Bloomfield	58,633.12	1,581.08		5,570.23	65,794.43
Councillor Kulka	52,226.46	6,082.34		6,267.30	65,987.60
Councillor Creek	53,637.96	4,388.80		5,095.54	61,710.80
Councillor Tayley	53,637.96	334.32		6,436.68	60,408.96

Highlights from the field

Operational Plan performance 2017–18

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. Introduction of Staff Recognition Awards – whilst not part of the original corporate and operational plan has been an important process moving forward.

Therefore in 2019 there will be a corporate plan refresh. Transitioning from the current corporate plan to the new corporate plan will undergo a comprehensive stakeholder engagement piece. Training with Local Government Association of Queensland (LGAQ) has commenced 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 2017–2018.

New partnerships identified supported amazing relationships developed – and opportunities for Council and wider Wujal Wujal community. You will see visits from a number of State, Federal Agencies including overseas counterparts.



Economic Development & Enterprise

To be responsive as a council there was a redesign around this particular portfolio.

Portfolio Overview:

This portfolio has a number of different and distinctive elements. Economic Development which has the Art Centre, Post Office and Banking. Community Development has the following, Kindy, Indigenous Knowledge Centre, Radio Station, Aged and Disability Care and Centre link. Also included is attendance at the Cook Region Community Development Programme joint venture meetings which also include, Gungarde Aboriginal Corporation, Hope Vale Foundation and Wujal Wujal Aboriginal Shire Council (WWASC).

The Council did have an Economic Development Plan – however, this was outdated. Due to the expansive regulatory nature of the portfolio particularly kindy and community care. The Council decided to engage a second person to come on board as a co-director specifically for those functions related to Community Development.

In early 2018 Mr Jason Holt was employed into the role of A/Director Community Development. The additional position supported Ms Kate Hams to work on the foundations for the Wujal Wujal Economic Development Plan. Primary focus to complete remaining Corporate Plan deliverables and then looks foundationally for the new strategic reframing for the new corporate plan and Strategic Plan refresh. There was a commitment to exploring economic and commercialisation of a number of operational streams.

Our Corporate Plan encourages enterprise – promoting the development of micro, small and medium enterprises to enable community members to benefit from a more productive lifestyle through participation in the local economy. Local arts programmes provide new skills and proceeds from the commission of works directly supporting income streams for the local Wujal Wujal artists.

Wujal Wujal's community agencies assist in service workshops to strengthen the social and economic prosperity of the Wujal Wujal community. Here are some of the ways Council supported enterprise in 2017-2018.

The Bana Yirriji Arts Centre continues to act as a hub for developing income-earning opportunities through art. The Centre also revitalises our culture through community engagement and enables this through the employment of an Indigenous Cultural Coordinator/Studio Supervisor (see Community Engagement below).

The Centre provides a workplace with meaningful activities that cultivate connectedness and pride in our traditional cultural expression. The Centre employs three people on a full-time basis:

- Art Centre Manager: Vikki Burrow
- Trainee Art Centre Manager: Junibel Doughboy
- Trainee Administrator/Art Gallery Assistant: Letisha Denman, Dallas Walker

The Art Centre is an economic and employment transitional incubator, providing approximately 20 of our local artists with a stepping-stone to a career as a professional artist and a gallery to showcase their creation. The Art Centre has an ambitious development plan, with targets to dramatically increase sales over the next financial year to an annual turnover of \$100,000 worth of art products.

Sales are expected to be generated from tourist flow, visitors, and planned exhibitions.

The Arts Centre's website – www.wujalwujalartcentre.com.au acts as a promotional interface for our artists' works and acts as a virtual shop front with online purchases available. By developing new art lines from textiles, silk and jewellery. Another growth area is the introduction of body care through traditional materials found in the local area which could for example be used in boutique soaps and or body lotions.

Artist in residence programmes have been strategic in developing the artist work but also providing opportunity for the first-time local artist developing hands on experience on the work load of a commercial artist versus a work for the dole activity artist participant. The arrangement where by art work sold through the art centre allows for the local community artist to understand how a commercially run business can generate income for not only for themselves but family.

Looking ahead to next financial year, one of the Centre's main projects will be Community Culture Days. These days will allow families, young people and Elders to share our culture and improve their artistic techniques by taking part in workshops with established National professional artists. All products produced have the chance to be sold through the gallery and so provide further economic development opportunities for the community.

The Art Centre is a healing and safe place – art therapy and school art programmes are valuable strategies for members of community who are traumatised. This is also an additional benefit to the art centre's operations and service delivery programme.

One of the most exciting aspects structurally has been the implementation of the SAM (artist management system) art

cataloguing software to professionalise and authenticate the business and its resources more effectively. It also provides authenticity and tracking of art for both the buyer and the artist. This can also be viewed as a way to track culture as the artwork is an extension of cultural practice for the artist and as a byway the recipient of the artwork being the buyer.

Indigenous Arts and Fashion Show: Darwin and CIAF

Building on the success of the 2016 Indigenous Arts and Fashion show – Wujal Wujal was asked to headline the Indigenous Fashion Show in Darwin for silk creations. This was a tremendous outcome for the new silk lines which were earlier released at the Cairns Indigenous Art Fair. The Council acknowledges the unwavering support provided by the Queensland Government's Indigenous Regional Arts Development Fund.

The new elements line which embeds the song lines of sea country and on country traditional stories have been well received.

Revitalising cultural voices: Ongoing

The Bana Yirriji Arts and Cultural Centre is at the heart of the Yalanji, Jalanji and Ngukul cultures and provides the resources, opportunities and space for community members to practice, showcase and maintain their unique culture.

The Art Centre works to install a sense of pride and empowerment among our community and promote culture through art Australia-wide and internationally.

The Centre aims to engage up to 100 community members in regular cultural and artistic events between 2016 and 2018. To achieve this, the Centre employs an Indigenous Cultural Coordinator/Studio Supervisor who mentors our local artists and is responsible for ensuring a high standard of cultural programmes. The Art Centre encourages Wujal Wujal residents to re-engage with their culture and community by getting involved with our different group programmes such as traditional dance, artefact making, traditional weaving, painting and printmaking.



Community Engagement, Capacity and Resilience through technology and culture

Our Corporate Plan supports health, safety and services to cater for the diverse needs of our community – from providing community care to offering sports and recreational services for our young people and supporting our Elders to pass on their knowledge of our indigenous culture.

This year we started a new community newsletter. We also installed a new wifi hotspot network to improve internet connectivity in the area. The Council's website now has access to a series of community forums that are helping to enhance local communication, including improving transport and safety updates and severe weather alerts. Here are some of the other projects that promoted community engagement in 2017-2018.

Indigenous Knowledge Centre – providing new digital experiences: Ongoing

The Indigenous Knowledge Centre (IKC) provides an environment where learning and digital immersion interface to encourage community engagement. The IKC increases opportunities to improve general knowledge, literacy skills, cultural enlightenment and entertainment. It does this by providing high-quality services, including books, internet access, after-school activities, tablet devices, and a range of structured programs for all ages.

This year the IKC continued to focus on engaging with the community in new and innovative ways. As a predominantly visual, audio and story-based medium, digital technology delivered via tablet devices, is very suited to our traditional Indigenous talents for painting and story-telling. We want all our community to benefit from new technology and use it to maximise their educational and cultural outlets. We benefitted from the Government Champion's scheme when the DSITI installed new PCs to help us support digital learning and access for the whole community.

Tech-savvy Seniors: Completed 2018

One key project fulfilled the IKC's aim to expose our community Elders to digital technology. Programmes such as Tech Savvy Seniors Queensland, funded through a partnership with the State Libraries Queensland and Telstra Foundation, provided our Elders with the chance to connect with technology for a new digital experience. The Council delivered the Tech Savvy workshops to include community members aged over 60 years develop their confidence and skills with new digital technology.

IKC – enhancing customer service: Ongoing

This year the IKC increased its capacity to engage with the community with new posts and programmes by employing a new full-time Coordinator. The Centre also enhanced its service offering to include the government's First 5 Forever scheme – see Kindergarten update below.

Kindergarten access and learning programmes: Ongoing

The Council provides kindergarten facilities that enable children to enjoy an early start education and experience a better transition to primary school. Our local kindergarten supports the Early Years Learning Framework. The kindergarten staff help to engage families by hosting parent evenings and community events. This year the IKC continued to enhance its service offering to include First 5 Forever. The government scheme focuses on improving outcomes for Queensland children aged up to 5 years by helping parents and caregivers become an important educator for their child. First 5 Forever does this by enhancing their confidence around communication and increasing access to valuable resources.

Indigenous Community Radio: Ongoing

Our community radio station continues to broadcast with the help of funding from the Remote Indigenous Broadcast Services scheme. Previously the team at our radio station focused on producing DVDs and recording short stories from our community. This year those recordings documenting our heritage and history are available to listen to at the Indigenous Knowledge Centre in the 'Culture Corner'. These oral histories feature our community Elders telling their stories, keeping our indigenous traditions alive. The stories are also archived by the State Library of Queensland.

Improving our sporting facilities: Ongoing

Sports and recreational activities are a priority area for the Council to promote health and fitness and community engagement. Our main sports facility is a multi-purpose community hall with facilities for indoor basketball, cricket, gym and touch football. The community also has a sports oval for rugby, cricket, soccer, athletics and modern/traditional sports (such as golf and spear throwing). To adequately facilitate sporting and gym activities in Wujal Wujal, the Council engaged the Department of National Parks, Sport and Racing to assess our current sporting facilities. The department checked the structural renovations required to meet building codes and standards.

The Council continued to maintain the sports oval and its facilities to a high level to ensure that the community can participate in active sport and recreation. We also continued our work with the Police Citizens Youth Club's Sport and Recreation Reference Group to advocate for our community's population of young people to participate in sport and recreation activities.



Infrastructure

Community needs and housing / Access and transport

Victor Mills – Director of Works and Building Services

Introduction:

Since my appointment to the Director's role, to date Council has accomplished a lot of positive steps forward for the Works and Building staff to enhance how they serve the community and meet peers' expectations. We hold fortnightly meetings to identify all staff training and workplace health and safety (WH&S) requirements to make their everyday tasks easier and safer.

The changes in recruitment opportunities saw this portfolio increase from 20 – 45 new employees. Reaching a level of over 90% Indigenous employment is a credit to the Council's vision for building local capacity.

Parks and Landcare

The previous name change from Parks and Gardens to Parks and Landcare is in line with Council's direction of caring for country.

- The team of four maintains and beautifies the community and surrounds, with an ongoing programme of work.
- The programme consists of slashing, mowing, whipper snipping and herbicide spraying to minimise regrowth around critical infrastructure, such as service mains, pump stations, and so on.
- This team works on a revolving roster, commencing at the waterfall to the Southside and works up to the northern boundary at the Viv Harlow Bridge.
- Throughout the year, the team has received commendations from tourists and local peers on the cleanliness and tidiness of the community.
- Beautifying the community is another key subject that is now included in their programme. The Parks and Landcare crew teams up with two personnel from the nursery to revegetate all unused areas within the shire, including bush medicine and bush tucker plants that are stocked by the Local Traditional Owners.

One of the Director's challenges is to maintain the beautiful rainforest environment by implementing projects that will enhance the serenity of our unique tropical landscape.

Over this financial year, the estimated operational cost in this area is \$300,000, which includes procurement, wages, plant and machinery, and not limited to latent conditions.

Reaching over 90% Indigenous employment levels is a credit to the council vision for building local capacity.

Legacy projects

- Installation of SCADA system at the waste water treatment plant, completed in March 2017, is now capitalised and has been handed over to WWASC.
- Recycle Centre is ongoing, with discussions to reduce scope or to source more funding to complete the project to the extent where all hard waste will be recycled and transported to major recycling plants, bringing revenue back to the Council.
- Water Treatment filtration replacement complete, capitalised and handed back to Council.
- Bloomfield River water, sewer, and reticulation is currently at the design stage and also pending confirmation with the Department over Bloomfield River Bridge ownership.
- Residential pump station replacement completed and handed over to WWASC.
- China Camp access concrete works are complete and handed over to WWASC.
- Boat Ramp upgrade is also complete and handed over to WWASC.

These Legacy projects have been in the pipeline since 2012/13, and funded by Cape York Regional Plan, which consists of Aboriginal and Torres Strait Islander (ATSI) Transport Infrastructure Development Scheme (TIDS) funding totalling \$4,100,000.

Community needs and social housing

Remote Indigenous Housing Funded by the Commonwealth Government

- Six houses under the federal/state government funding have been allocated and completed.
- WWASC is still facing overcrowding issues, with 17 community members sharing a three-bedroom house, including young children. We have identified shovel-ready, available land to allow more houses to accommodate people and address the overcrowding issue.
- Social housing design has been changed to suit the environment and be fit for purpose. This resulted in block homes, hardi-flex external cladding, covered verandah, turfed yard, internal fit-outs with conventional style kitchens, bathrooms and ventilation in all rooms to minimise mould.
- Completed crossovers to nine social houses at Lot 10 Southside.
- Completed Telstra connections to sub-division at Yalanji Close.
- Ongoing repairs and maintenance programme.

Funding has been allocated through housing programme, with an estimated value of \$2,417,634.





\$1.1m was allocated to producing a WIFI network in the community to utilise as an emergency network for communications whilst in disaster mode when all other sources have failed.

Environmental Health and Animal Management

- WWASC is developing an action plan to establish a food business licensing system for our current outlets, including the Store, Art Centre Café, and Home and Community Care, in partnership with Queensland Health.
- Also in partnership with Queensland Health, WWASC is implementing a food premises register, including occasional home cooks working for cultural events, visitors to community and other ceremonies.
- WWASC and Queensland Health undertake regular health inspections of food premises as identified under the plan. At a minimum this includes pest management, cleanliness, hygiene practices, temperature control and provision of hand-wash basins.
- The Visiting Vet programme has achieved its objective, with 100% of animals now desexed. Other treatments are carried out twice a week with the vet nurse who is employed by WWASC. The vet nurse's application for microchipping is being processed.
- When animals need to be treated by the vet, they are transported to Cooktown.
- WWASC implements an animal census and maintains a record of animal populations in the community (including an annual census of dogs, cats and horses in the community).

Fit for purpose

- The outstation access funded by the Community Resilience Fund of \$360,000 includes a contribution by WWASC for Project Management of \$40,000. This access is to provide Traditional Owners with the opportunity to go back to country. With some 70-year-old Elders attempting the 1.3 km journey by foot, to see Roaring Megs and other sacred sites, there is evidently an urgent need for this access.
- W4Q round 1 & 2 funding - \$1,100,000.00 was allocated to producing a WIFI network in the community to utilise as an emergency network for communications whilst in disaster mode when all other sources have failed.
- Relocation of depot sheds as site preparation for the Recycle Centre: \$200,000.
- Upgrade of Depot Office: \$500,000 allocated. On completion, there was an underspend which was transferred across to other eligible projects approved by the Department of Infrastructure, Local Government and Planning.

Governance and Corporate Services

Eileen Deemal-Hall, CEO

This portfolio includes the following:

- Offices of the Mayor and CEO
- Finance Team – Corporate Services
- Cultural Officers
- Postal Services
- Banking Services
- Booking Hire for Grounds and Functions
- Coordination for the Local Disaster Management Group
- Ergon Energy Agent
- IT coordination
- Telstra coordination

The Corporate Services team is responsible for ensuring efficient, effective and value-for-money Council services. As CEO, a key area of my role is to encourage innovative solutions to financial and administrative functions for our Council. I'm sure you will agree that Wujal Wujal is a unique place, in a unique location. Due to this, our community demands cutting-edge solutions. As a result, this year we have been doing things differently to grow the community.

Strengthening from Within

Due to a large number of legacy issues, Council focused on reviewing internal processes. To be sustainable and effective, it was important that Council was strong internally. Strengthening from within was critical to building trust with agencies and wider external stakeholders. Behaviour change and cultural alignment had to be incremental to support Council's new direction.

Finance Team Redesign

A number of councils in remote areas will have an office based off-site in the next metropolitan area – in this case, in Cairns. Council was very clear that having functions away from community limits the opportunity for community staff to engage in professional development. Critical functions such as accounting had issues, due in part to systems and staffing. Therefore we looked at a redesign, and changing from having key roles with agency staff.

We recruited for the Acting Director of Finance through LGAQ, and Mr Tim Cronin was appointed in February 2018. We then recruited Susanne Andres as Acting Finance Manager, and added a funded Corporate Governance Specialist.

A key facet of 'Strengthening from Within' was the Internal Audit Refresh. Pacifica Chartered Accountants worked with Council on developing a key internal audit plan.

Key areas included but not limited to:

Role & Performance Evaluation (CSM)

FY 2017: Grants & Subsidies Application and Acquittal Process; Cash Handling & Revenue Assurance Practices; Tender Evaluation, Contract Management & Procurement Review.

The internal audit was a good way to engage staff in quality control and improvement functions, and identifying areas for improvement.

Banking and Postal Office Agent Services

The internal audit also assisted Bank and Post Office staff in increasing efficiency and implementation of cash handling, fraud awareness and reporting controls.

Due to their remote locality, a number of councils run the local post office and community banking under an agent arrangement. This is not usually a commercially lucrative arrangement. However, for Wujal Wujal, it is a critical service – the nearest bank and post office is one hour North or 2.5 hours South. There is no daily bus service or taxi service and a large number of households do not own a vehicle. To close these services would be detrimental to the social fabric of the Wujal Wujal community. Therefore, the challenge will be to look at what functions within the banking and postal office could be commercialised and/or incentivised to offset costs.

Council will begin negotiations on new postal and banking agent options in the next financial year.



Centrelink Agent Services

The Department of Human Services funds the Council a minimal amount to run the Centrelink agent services. The contract is for 10 to 15 hours per week. It does not take into account the office hire, electricity and other related consumables. Until new contract negotiations are finalised, Council has implemented a new staffing model to increase office hours. The new hours will provide better community access to Centrelink operations. There is also an option to co-locate the current office to the library to provide more access options for those families with small children to access the service.

Cultural Safety and Traditional Owners

Council continues to respect our cultural heritage and the Traditional Owners of this land. The employment of two Cultural Advisors and a close working relationship with the Jabalbina Aboriginal Corporation ensures that Indigenous culture is observed in all Council activities.

Queensland Treasury Corporation (QTC) – Financial Literacy Pilot

The QTC was identified as a potential capacity partner in late 2016, and we further investigated this possibility through discussions and negotiations in early 2017. They offer a number of training and professional development services in addition to financial management and financial planning tools. The aim is to build Council's capacity across all function in terms of financial literacy.

The QTC's 10-year financial forecast model for sustainability is a key focus for local governments. They face specific challenges in helping Indigenous Councils future-proof their operations for sustainability, particularly given that, unlike mainstream councils, these Councils do not have a rateable base or alternative revenue streams.

In return for our contribution to QTC, Council received financial literacy workshops for Councillors, Executive Staff and Coordinators. This educational workshop helped Council staff understand the budgets for their areas or responsibility, and helped shape Council for a better financial future.

Councillors felt comfortable to ask specific questions and identify what to look for when reading and interpreting financial statements in relation to their role as Elected members.

Indigenous Local Government Sustainability Programme

Indigenous Local Government Sustainability is funded through the Department of Local Government, Racing and Multicultural Affairs. WWASC nominated the following projects for funding:

- Human Resources and Industrial Relations
- Records Management
- Business Diversification – Service Station
- Innovation and Sustainability
- Training and Professional Development
- Corporate Governance Specialist.

Corporate Plan Refresh 2017–2022

Council's current Corporate Plan has an end date of 2018. In 2017, Council undertook a Corporate Plan Refresh with Peter Tragardh, Director of Vision Management (Qld) Pty Ltd, who has extensive experience with Local Government. In 2017, Peter worked with Councillors on specific training. The Council has also undertaken a community planning exercise to ensure community presence in the corporate plan.

This Corporate Plan Refresh is a foundation piece for our future sustainability – the theme around planning for the next five generations is a key component of the plan.

Committed to
**OUR
PEOPLE &
OUR
PLACE**

Connected to
**OUR
TEAM**

Clever in
how we do
**OUR
BUSINESS**

Sustainable for
**OUR
FUTURE**

Community Planning 'Hearing their Voices' – Ministerial Government Champion's Office: Ongoing

In early 2017, Council approached the Ministerial Government Champion's office of Minister Leeanne Enoch to provide support with updating our community plan from the most recent version completed in 2013.

Elected members wanted to hear from Wujal Wujal community members on their needs and aspirations for community now and leading into the future.

A facilitator was sourced to assist community in visualising aspirations and goals. Mr Scott Gorringer, Director at Murrinatters Consulting, was appointed and sponsored by the Ministerial Government Champion's Office. The community planning was conducted over a series of months. Community workshops were held, with cultural protocols and special considerations for men and women to have their say. The Ministerial Government Champion's Office worked hand in glove with the Council and Wujal Wujal community through the workshops. A Cultural Action Plan was also part of the development workshops.

Council has received a draft Community Plan, which will be finalised in 2018–2019. The Corporate Plan Refresh will include key outcomes identified in the Community Plan. Additional Community Surveys and meetings will be held to incorporate all relevant material before it is completed. Sincere thanks go to the Ministerial Government Champion's Office, special acknowledgement of the work of Brother Jamie Merrick, Sisters Alena Tracey and Courtney De Kever for their support and commitment to the process.

Queensland Climate Resilient Councils Programme: April 2018

On 12 April 2018, as part of our work to become a Queensland Climate Resilient Council, Wujal Wujal Council hosted a workshop that included members from Wujal Wujal, Cook and Hope Vale Shire Councils. Key presenters covered issues that many councils are facing. A key component was the desktop governance assessment which was used as part of the Council’s risk assessment. Mayor Scott, who attended from Cook Shire, was impressed by the depth of information covered for this topic. Under the Regional Memorandum of Understanding for Disaster Management, the topics covered by the workshop also apply across other elements of Council’s functions and can assist with looking at Sustainability.

Legal liability implications to councils	Darius Isaacs, Partner, King & Company Solicitors
Financial implications to councils	Dorean Erhart, Programme Manager, Q CRC, LGAQ
Infrastructure exposure to hazards and approaches to improve resilience	Daniel Ware, Research Fellow, Griffith University
Council’s results in the desktop governance assessment	Donovan Burton, Director, Climate Planning
Outline of the governance assessment process	Donovan Burton, Director, Climate Planning

Reef Guardian Council: October 2017

In October 2017, WWASC became the first Indigenous Council to sign up to be a Reef Guardian Council.

The Great Barrier Reef Marine Park Authority’s Reef Guardian Stewardship Programme began in 2003, working with schools to encourage youth to take action to help protect the Reef. In 2007, the initiative was expanded to include Local Government councils within the Great Barrier Reef catchment area. There are now 18 participating councils, representing a 300,000-square-kilometre area and a population of more than one million people, between Cape York in the north and Bundaberg in the south.

Council also presented in Gladstone at the Reef Guardian Councils Steering Committee which was attended by Mayor Desmond Tayley, Cr Bradley Creek and CEO Eileen Deemal-Hall. The membership as a Reef Guardian for Council will assist us in driving sustainability in the protection of our waterways and sea country run-off. In financial year 2019/20, Council will be working on areas such as Water, Food, Energy, Sustainability and Cultural Security projects.

Community Resilience and Risk Mitigation Workshops – Queensland Fire and Emergency Services (QFES) – Hazard and Risk Unit: March 2018

Due to changes on country, such as the increase in fire, heat waves and intense weather events, the QFES Hazard and Risk Unit delivered state-wide workshops to have Local Governments look at their own risk profiles. The newly signed Regional Memorandum of Understanding for Disaster Management provided an opportunity for all three shire councils to look at risk and mitigation as a collective.

The workshops also provided a ‘deep dive’ into the specific data sets currently available and how to incorporate information into operational planning for councils, not only during disaster peak seasons, but also as part of pre-planning.

A key outcome of the workshops was a combined Risk Assessment Action Plan for the three councils. The workshop assessments and regional annual exceedance probability (AEP) rainfall calculations were forwarded to the regional QFES Emergency Management Organisation in order to have them work with councils to carry forward the assessment process

Government Champions: Ongoing

Mr Jamie Merrick, the Director-General of the Department of Science, Information Technology and Innovation (DSITI) is our Government Champion. In this role, Mr Merrick visits Wujal Wujal to work with the Council, and he has built strong relationships with the community and our Traditional Owners and Elders.

As CEO, the Government Champions scheme has given me the chance to participate in leadership activities and learn from DSITI management and staff. The Department has been working closely with the Council to improve our telecommunications in Wujal Wujal. They have also helped us to assess our records management and administration capability, providing recommendations for Council policy development.

Better data for more efficient and targeted services: Completed

As reported under Community Needs and Housing, a Council survey this year showed that our population is vastly larger than official State Government estimates. Data discrepancies like this can have a dramatic impact on the financial operational levels of Council services. Additionally, we know that our area receives an influx of families during the school holidays and wet season. This impacts on how we apply for funding and the services we need to deliver to suit our more accurate population figures.

Wujal Wujal national pilot site for climate change impact study: Completed

One of the critical challenges for Council is around asset maintenance and integrity, which also impacts on insurance costs. In remote areas, the growing impact of changing weather conditions is also an additional risk that Council must cater for. Wujal Wujal Council, along with Hope Vale and Yarrabah Aboriginal Shire Councils, became national pilot sites for the National Climate Change Adaptation Research Facility (NCCARF). The data and knowledge sharing from this pilot programme will help to future-proof Council operations while protecting the cultural assets of our Traditional Owners.

Weather station and water monitoring: Ongoing

Following on from this work, this year, in what we think is a first for an Aboriginal and Torres Strait Islander Shire, Wujal Wujal Council installed a weather station and water monitoring equipment. This will allow the Council to monitor the quality of water in the Bloomfield River and determine how farming, and environmental changes such as flooding, affect the river and its environment. The equipment also enables Council to prepare for severe weather events and share data with other shires.



Building our Community through a Structured Skills Development Workforce Lens

Workforce Lens

Because Elected Members wanted to develop local people into leadership roles in a structured way, WWASC has been very clear on not having a Cairns-based office.

Therefore, based on the 2016 October Workforce Skills Audit by LGAQ, a number of elements were needed to ensure that local community members could not only gain employment but also gain a career through structured and accredited training.

The senior executive worked with LGAQ – Human Resources (HR) and Industrial Relations (IR) consultant, Mr Greg Newman, on a HR Blueprint to provide a guide to workforce development. There was a refresh across several HR/IR functions, which in turn provided an insight into how workforce career progression and long-term succession planning could work. Building local skills also provides long-term financial sustainability because, instead of importing new recruits, the Council can develop talent locally. This also reduces costs for travel, accommodation, and so on.

Another key question was how Council supports jobseekers in a respectful and meaningful way while also providing a talent pool for Council to draw from. To work with jobseekers, Council trialled a number of initiatives, including the Connection to Employment Day. The Indigenous Driver's Licensing team worked with the Births, Deaths and Marriages department to ensure that all jobseekers and the wider community were able to obtain proof of identity, and work to use the licence as a connection to the employment pathway.



Proof of identity assisted jobseekers to apply for the Army Reserve programme. Wujal Wujal had 16 applicants complete assessment: 11 were selected and nine completed the recruitment course. The Army recruitment team modified their programme. This was the first time in 100 years that members from Wujal Wujal had enlisted in the Army.

Host Employer to Business incubator Pilot: Enterprise Lens

One of Council's main drivers is the support for economic development and employment that benefits the aspirations of the Wujal Wujal community.

Throughout the year, Council promoted the development of micro and small businesses to help deliver some of our small-scale Council contracts. In one project, the Council mentored and supported Alistair's lawn-mowing service, a community-based business that was outsourced to a private local enterprise.

Council trialled its first ever 16-week employment incubator for business. The process included the identification of a jobseeker who wanted to develop a business that could ultimately also act as a subcontractor to Council for the National Disability Insurance Scheme (NDIS) and other wider Council business. The Council worked in unison with job network provider My Pathwayl. After the 16 weeks, the jobseeker progressed through the formal process of applying to Council to be a recognised supplier. This was a beneficial process and highlighted the opportunity for Council to move from a passive host employer to more of a relationship as business catalyst/incubator. We will build on the success of this trial under the new Corporate Plan.

Skills Formation Mobility Pilot

Due to our limited training budget, Council looks to capacity partners to provide training and skills development. We ultimately support skills development that is mobile across a number of sectors. For example, Army Reserve Training in navigation is transferrable across Council disaster management for retrieval and/or rescue. The same training is also suitable in preparing entry-level jobseekers for jobs in construction and civil works.

Tangible career development through accredited training

The following training has been completed:

- Junibel Doughboy – completed a Certificate III in Business Administration and has been retained by the Council in a mentored capacity as the Assistant Arts Centre Coordinator for the Bana Yirriji Arts Centre
- Letisha Denman – completed a Certificate III Business Administration while employed as an Arts Centre trainee, and post completion pursued employment external to Council
- Vivien Donahue – completed a Certificate III in Business Administration while employed as the Banking and Creditors Officer with the Council. Vivian has future aspirations to further her studies in the field of Accounting.
- Talika Greenwool – commenced a III in Business Administration
- Patrick Nandy – completed a Master Builder traineeship, and is now awaiting a Certificate. WWASC can now carry out all infrastructure new builds with this licence, which meets the requirements of the Department of Housing and Public Works (HPW)/Building and Asset Services (BAS)
- Claudia Doughboy – completed a dual Diploma in Leadership and Management
- Kenny Rappolt and Peter Kirchmann – completed their Certificate IV in Workplace Health and Safety (WH&S).
- Peter Kirchmann, Patrick Nandy and Geoffrey Rosendale – currently attending a Diploma in Project Management
- Jonathon Bassani – completed a Certificate III in Water Operators
- The Trainer and Workplace Assessor Certificate IV was completed by approximately 14 Council staff.

Geoffrey Rosendale: 'Employee of the year'

Geoffrey Rosendale is the winner of Employee of the Year award. Geoffrey grew up in Hope Vale Community which is North of Cooktown. Geoffrey has many years' experience in the civil construction industry. Geoffrey has family and cultural connections to Wujal Wujal community members. Geoffrey stepped up into the role of Coordinator as part of Council's succession planning programme.

Geoffrey's attention to detail, strong work ethic, encouragement, support of all colleagues, employees and stakeholders is a credit to the Council and to himself.

Over the next two years, Geoffrey will be completing an accelerated leadership programme which will provide him with the opportunity to step up into other management roles.



Community Financial Report

The Community Financial Report is a summary of the information contained in Council's financial statements for the period 1 July 2017 to 30 June 2018 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 2017/2018 audited financial statements and aims to simplify Council's official Financial Statements by providing a visual representation of our financial performance and financial position. Each report in Council's Financial Statements provides information on a specific aspect of our performance. The Statement of Comprehensive Income provides a summary of Council's financial performance, the Statement of Financial Position provides a snapshot of Council's Assets and Liabilities at 30 June 2018, the Statement of Changes in Equity shows the overall change for the year in Council's 'net wealth' 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. Collectively the statements provide a detailed profile on the financial performance and health of Council.

2017/2018 Snapshot

Key highlights of the 2017/2018 financial year include:

- Achievement of a positive net result of \$1.77 million;
- Operating deficit of \$2.21 million
- Completion of \$2.24 million capital works projects;
- Stable cash holdings.

Statement of Comprehensive Income

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

Revenue Sources and Expenditure – Where does the money come from and where does it go?

In 2017/2018 Council received \$7.42 million in operating revenue and \$4.13 million in capital revenue. Council spent \$4.55 million on employee benefits, purchased \$3.51 million of materials and services and recognised \$1.49 million in depreciation and amortisation of Council assets.

Statement of Comprehensive Income

Operational revenue increased by \$146,256 and Capital revenue increased by \$3,774,301 from 2016/2017. Capital revenue consists of grants and subsidies from Federal and State agencies that allow Council to build or upgrade its facilities.

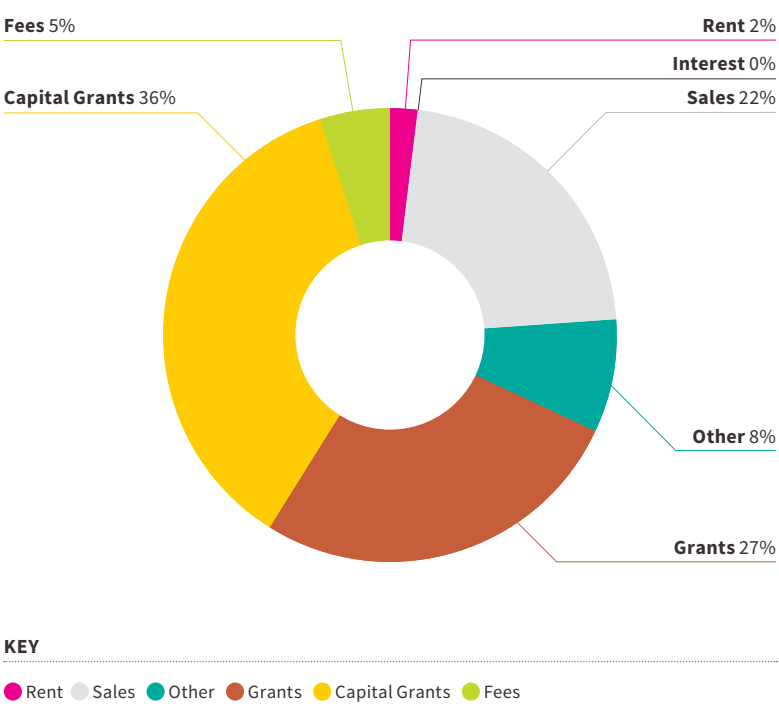
Statement of Comprehensive Income			
For the year ended 30 June 2018			
	2018	2017	
Revenue	\$	\$	
Recurrent revenue			
Fees and charges	599,556	523,858	
Rental income	200,343	208,920	
Interest received	6,804	10,601	
Sales revenue	2,607,670	3,029,703	
Other income	903,087	328,068	
Grants, subsidies and contributions	3,102,679	3,172,733	
Total recurrent revenue	7,420,139	7,273,884	
Capital revenue			
Grants, subsidies and contributions	4,128,780	19,077	
Capital income	-	335,403	
Total capital revenue	4,128,780	354,479	
Total revenue	11,548,920	7,628,363	
Expenses	\$	\$	
Recurrent expenses			
Employee benefits	(4,553,966)	(4,230,563)	
Materials and services	(3,509,263)	(3,364,135)	
Finance costs	(70,542)	(9,190)	
Depreciation and amortisation	(1,492,193)	(1,555,870)	
Total recurrent expenses	(9,625,964)	(9,159,758)	
Capital expenses	(156,009)	(5,968)	
Total expenses	(9,781,972)	(9,165,726)	
Net result	1,766,947	(1,537,363)	
Other comprehensive income	\$	\$	
Items that will not be reclassified to net result			
Increase / (decrease) in asset revaluation surplus	-	547,038	
Total other comprehensive income	-	547,038	
Total comprehensive income for the year	1,766,947	(990,325)	

Major sources of Council's income

Revenue 2017/18

Fees	599,556
Rent	200,343
Interest	6,804
Sales	2,607,670
Other	903,087
Grants	3,102,679
Capital Grants	4,128,780

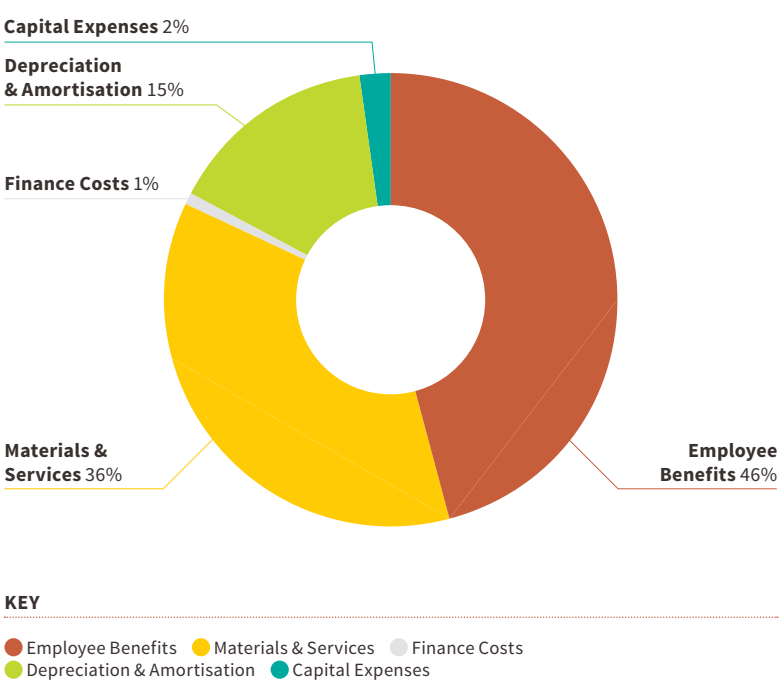
Expenditure increased by \$466,206 from 2016/2017. This consisted mainly in an increase of employee expenses of \$323,403 and an increase in materials and services of \$145,128.



Council expenditure

Council Net Result

Employee Benefits	4,553,966
Materials & Services	3,509,263
Finance Costs	70,542
Depreciation & Amortisation	1,492,193
Capital Expenses	156,009

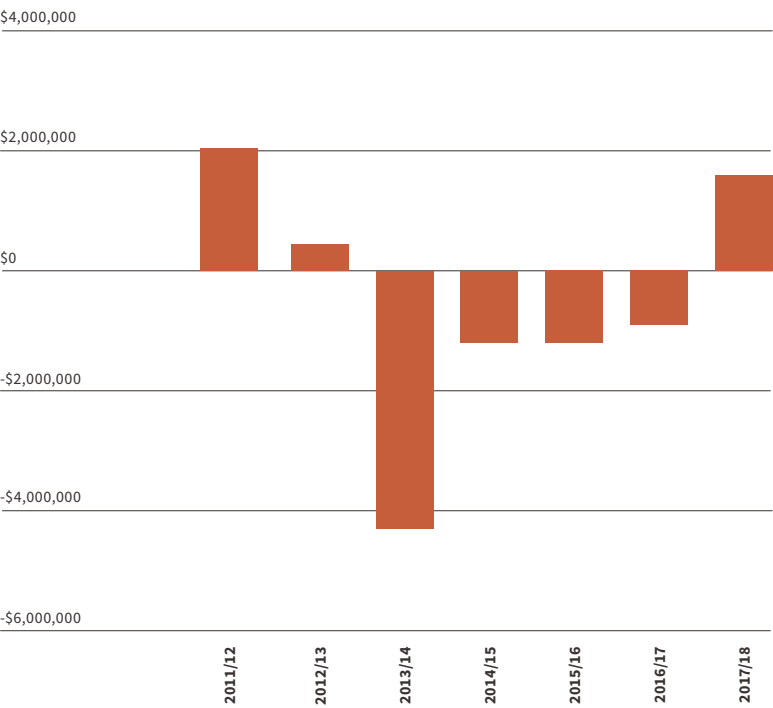


Net position

Council Net Result 2012–18

2011/2012	2,020,733
2012/2013	491,505
2013/2014	-4,707,568
2014/2015	-1,303,467
2015/2016	-1,317,253
2016/2017	-990,325
2017/2018	1,766,947

The net result is the difference between the income Council has received for the financial year less the expenses it has incurred throughout the financial year. In the financial year ended 30 June 2018, the Net Result for Council was a profit of \$1.77 million. This surplus was achieved through capital income; Council’s operational result was a loss of \$2.21 million. It should be noted that the operational deficit includes \$1.49 million of depreciation expense.



Statement of Financial Position

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

Our Assets and Liabilities

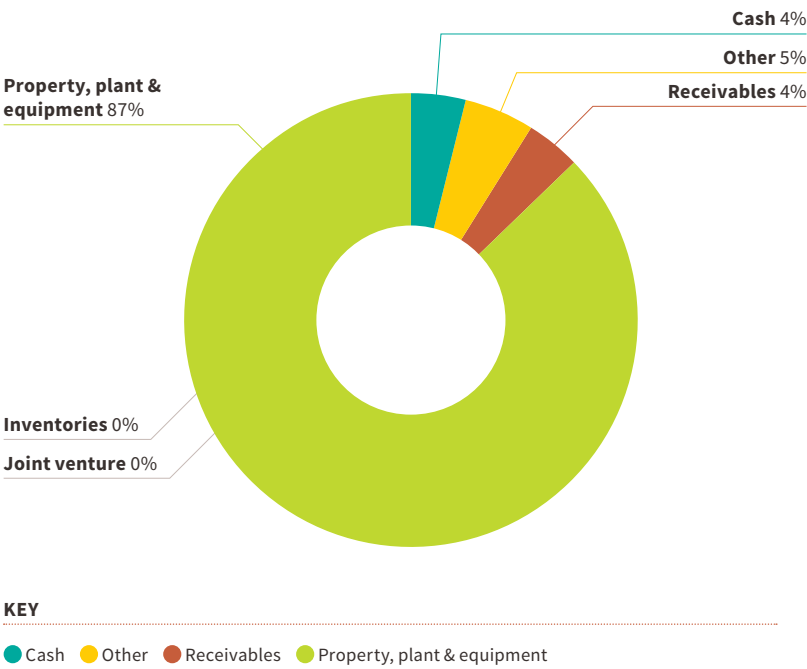
As at 30 June 2018	2018	2017
Current assets	\$	\$
Cash and cash equivalents	1,320,434	1,250,355
Trade and other receivables	1,520,530	1,325,002
Inventories	53,734	53,673
Other financial assets	70,414	70,413
Total current assets	2,965,112	2,699,444
Non-current assets		
Other financial assets	1,939,216	2,122,390
Investment in joint venture	40,367	164,765
Property, plant and equipment	31,785,837	29,751,545
Total non-current assets	33,765,420	32,038,700
Total assets	36,730,532	34,738,144
Current liabilities	\$	\$
Trade and other payables	869,243	618,033
Finance leases	70,086	67,241
Provisions	103,040	103,060
Total current liabilities	1,042,369	788,335
Non-current liabilities		
Finance leases	117,081	187,167
Provisions	163,335	121,858
Total non-current liabilities	280,416	309,025
Total liabilities	1,322,784	1,097,360
Net community assets	35,407,748	33,640,784

Council assets

Assets 2017/18

Cash	1,320,434
Receivables	1,520,530
Inventories	53,734
Other	2,009,630
Joint venture	40,367
Property, plant & equipment	31,785,837

Assets increased by \$1,992,388 mainly due to an increase in Property, Plant and Equipment. The main additions consist of the WiFi Mesh infrastructure and capital works on China Camp Road and the Community Boat Ramp.

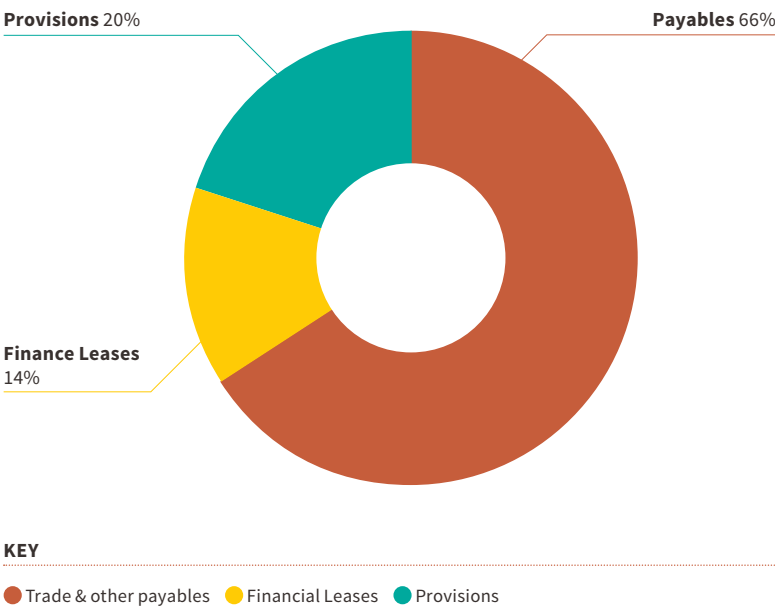


Council liabilities

Liabilities 2017/18

Payables	869,243
Finance leases	187,167
Provisions	266,374

Liabilities increased \$225,424, mainly due to a higher end of year figure of outstanding payables. These reflect Council purchases of materials and services that are yet to be paid.

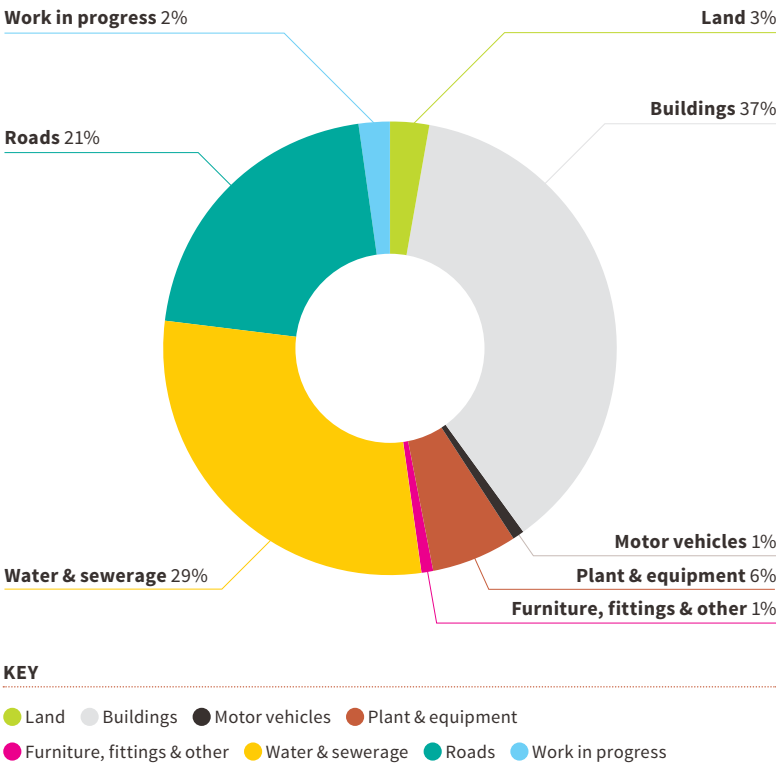


Council assets

Breakdown of property, plant & equipment

PPE Breakdown 2017/18

Land	1,065,687
Buildings	11,776,465
Motor vehicles	306,869
Plant & equipment	1,839,588
Furniture, fittings & other	271,060
Water & sewerage	9,090,873
Roads	6,679,904
Work in progress	755,390
Total	31,785,837



Statement of Changes in Equity

The Statement of Changes in Equity shows the overall change in Council's net wealth over the year. In the 2017/2018 financial year, Council's net worth increased by \$1.77 million as a result of the net surplus. The asset revaluation surplus comprises amounts representing the change in the value of Council's assets over time and did not change 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, for example grant funding received. Unspent government grants at 30 June 2018 were \$832,721 and a non-government advance project payment of \$406,822 was also received. Detailed information of grant expenditure is contained on pages 74 and 75 of the Financial Statements in Appendix 1 of this report.

Financial Sustainability Ratios

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 2018 against key financial ratios are listed below:

Financial Sustainability Ratios

Ratio	Target	Result
Operating surplus ratio	Between 0% and 10%	-30%
Asset sustainability ratio	Greater than 90%	25%
Net financial liabilities ratio	Not greater than 60%	-22%

The Asset Sustainability Ratio measures Council’s ability to maintain infrastructure capital over the long-term, while the Operating Surplus and Net Financial Liabilities Ratios measure Council’s ability to maintain financial capital over the long-term. Council was unable to achieve a positive operating surplus ratio and Council’s Asset Sustainability Ratio is well below the targeted range. The Net Financial Liabilities Ratio however is within target. Page 85 of the Financial Statements provides the forecast outcomes of the three key financial ratios, for each of the 10 years to 2028.

Restatement of previously reported amounts

During the preparation of the financial statements 2017/18 it has come to Council’s attention that several items in the prior year financial statements were misclassified. Comparative numbers reported in the Financial Statements (Appendix 1) have been restated to correct these errors. The line items affected can be found on page 76 of the Financial Statements.

Registers Open for Inspection

The Wujal Wujal Aboriginal Shire Council keeps the following registers that are open to inspection according to the Local Government Regulation 2012.

Register	Purpose	Access
Delegations Register	To record the powers delegated to the CEO	Available to any person and other officers
General Complaints Register	To record the process dealing with complaints lodged	Available to any person at the local government’s public office
Local Law Register	The register must contain, for each local law, the laws name, purpose and general effect	Register available for inspection at the local government’s public office and displayed on website
Procurement Register	To record purchase orders exceeding \$200,000	Available on Website
Register of cost recovery fees	The register must state the type of cost-recovery fee and the provision of the legislation authorising the action for which the cost-recovery fee has been levied.	Register available to the public
Register of Interest Personal Interest of Councillors	To record Financial and other personal interests of Councillors	Available on the website and to any person upon written application to the CEO. Relevant Councillors must be informed of the application
Register of Interest Personal Interests of Councillors related persons	To record certain financial and other personal interests of specified persons related Councillors	Available on the website. Restricted to Councillors of Wujal Wujal Council and persons permitted by law or their agents
Roads map and register	The road register my identify: <ul style="list-style-type: none">• the category of every road• the level of every road that has a xed level• the length of every road• If the road is formed, graveled pavement or sealed pavement, the length and width of the formed graveled pavement or sealed pavement part	Map and Register available on website and to the public

Council Publications for Disclosure

The Wujal Wujal Aboriginal Shire Council keeps the following Council Publications for Disclosure that are open to inspection according to the Local Government Regulation 2012.

Publication for Disclosure	Purpose	Access
Annual Report	To document the financial position available to any person the performance of the Corporate and Operational Plans for the year, as well as other accountabilities both mandatory and discretionary	Available to any person
Budget	To record the proposed expenditures and revenues required to implement Council's strategies and goals for the year	Available to any person
Capital Works and Special Projects Priorities	To document building activity within the Shire	Available to any person
Corporate Plan	To document the goals, strategies and performance indicators set by Council for a five year period	Available to any person
Minutes of Council Meetings	To record all resolutions made by the Council at Ordinary or Special Meeting	Available to any person on the website and also available at the local government public offices for purchase after meetings
Operational Plan	To document the goals, strategies and performance indicators set by Council for the year	Available to any person
Policies	To record all Policies adopted by Council	Available to any person
Statement of Accounts	To record the actual position of the financial accounts, compared to budget predictions, on a monthly basis	Available to any person

Legislative compliance

Section	Referenced in the report (if at all)
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IDENTIFYING BENEFICIAL ENTERPRISES (S41)

A local government's annual report for each financial year must contain a list of all the beneficial enterprises that the local government conducted during the financial year.	Council has no such reporting obligations as it does not conduct beneficial enterprises.
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IDENTIFYING SIGNIFICANT BUSINESS ACTIVITIES (S45)

A local government's annual report for each financial year must:	
a) contain a list of all the business activities that the local government conducted during the financial year; and	Council has no such reporting obligations as it does not have any significant business activities
b) identify the business activities that are significant business activities, and.	As above
c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied, and	As above
d) state whether any of the significant business activities were not conducted in the preceding financial year, ie whether there are any new significant business activities	As above

ANNUAL REPORT MUST DETAIL REMUNERATION (S201)

(1) The annual report of a local government must state:	
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	\$475,233
b) the number of employees in senior management who are being paid each band of remuneration.	4
(2) The senior management, of a local government, consists of the chief executive officer and all senior executive employees of the local government.	

Section	Referenced in the report (if at all)	
(3) Each band of remuneration is an increment of \$100,000.	\$0-\$100,000	2
	\$100,000-\$200,000	3
(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.		

PREPARATION OF ANNUAL REPORT (S182)

Adopt Annual Report within one month after the QAO provides certification.	Noted. Report for 17/18 was QAO certified on the 31st October 2018
Annual Report placed on council website within 2 weeks after council has adopted it.	Noted.

GENERAL PURPOSE FINANCIAL STATEMENTS (S183)

The Annual Report for a financial year must contain:	Compliant
a) the general purpose financial statement for the financial year, audited by the auditor-general; and	
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
d) the auditor-general's audit reports about the general purpose financial statements and the current year sustainability statement.	Compliant

COMMUNITY FINANCIAL REPORT (S184)

The annual report must contain the community financial report for the financial year.	Compliant
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PARTICULAR RESOLUTIONS (S185)

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 such activity to report
b) a list of any resolutions made during the financial year under s206(2).	No such activity to report

Section	Referenced in the report (if at all)
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COUNCILLORS (S186)

a) for each councillor, the total remuneration, including superannuation contributions, paid to the councillor during the financial year; and	Compliant
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	Compliant
c) the number of local government meetings that each councillor attended during the financial year; and	Compliant
d) the total number of the following during the financial year—	
i) orders and recommendations made under S180(2) or (4); and	No such activity to report
ii) orders made under S181; and	No such orders to report
e) each of the following during the financial year—	
i) the name of each councillor for whom an order or recommendation was made under S180 of the Act or an order was made under S181 of the Act;	No such activity to report
ii) a description of the misconduct or inappropriate conduct engaged in by each of the councillors;	No such activity to report
iii) a summary of the order or recommendation made for each councillor; and	No such activity to report
f) the number of each of the following during the financial year—	
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
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 such activity to report
vi) complaints heard by a regional conduct review panel;	No such activity to report
vii) complaints heard by the tribunal;	No such activity to report
viii) complaints to which S176C(6) of the Act applied.	No such activity to report

Section	Referenced in the report (if at all)
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ADMINISTRATIVE ACTION COMPLAINTS (S187)

1) The annual report for a financial year must contain:	
a) a statement about the local government's commitment to dealing fairly with administrative action complaints; and	Compliant
b) a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process.	Compliant
(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 such activity to report
ii) administrative action complaints resolved by the local government under the complaints management process;	No such activity to report
iii) administrative action complaints not resolved by the local government under the complaints management process; and	No such activity to report
b) the number of administrative action complaints under paragraph (a)(iii) that were made in a previous financial year.	No such activity to report

OVERSEAS TRAVEL (S188)

1) The annual report for a financial year must contain the following information about any overseas travel made by a councillor or local government employee in an official capacity during the financial year:	
a) for a councillor - the name of the councillor;	As above
b) for a local government employee - the name of, and position held by, the local government employee;	As Above
c) the destination of the overseas travel;	As above
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

Section	Referenced in the report (if at all)
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EXPENDITURE ON GRANTS TO COMMUNITY ORGANISATIONS (S189)

The annual report for a financial year must contain a summary of:	
a) the local government's expenditure for the financial year on grants to community organisations; and	Compliant
b) expenditure from each councillor's discretionary fund, including—	
i) the name of each community organisation to which an amount was allocated from the fund; and	Not applicable to this Council
ii) the amount and purpose of the allocation;	Not applicable to this Council

OTHER CONTENTS (S190)

1) The annual report for a financial year must contain the following information:	
a) the chief executive officer's assessment of the local government's progress towards implementing its 5 year corporate plan and annual operational plan;	Compliant
b) particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year;	Compliant
c) an annual operations report for each commercial business unit;	No such business units exist at this Council
d) details of any action taken for, and expenditure on, a service, facility or activity—	
i) supplied by another local government under an agreement for conducting a joint government activity; and	None for FY 2017/18
ii) for which the local government levied special rates or charges for the financial year;	None for FY 2017/18

Section	Referenced in the report (if at all)
e) the number of invitations to change tenders under S228(7) during the financial year—	None for FY 2017/18
i) a list of the registers kept by the local government;	Compliant
ii) a summary of all concessions for rates and charges granted by the local government;	No such concessions were made in this Financial Year.
iii) the report on the internal audit for the financial year;	Compliant - please see 'Report on the internal audit for the financial year' below
iv) a summary of investigation notices given in the financial year under S49 for competitive neutrality complaints;	No such investigations were undertaken in the FY 2017/18
iiv) 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 2017/18
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—	Not applicable to this Council
i) financial position; and	
ii) operating surplus or deficit; and	Not applicable to this Council
iii) prospects.	Not applicable to this Council
d) particulars of any directions the local government gave the unit.	Not applicable to this Council

Report on the internal audit for the financial year
 No record of Internal Audit work for the year 2017 – 2018 available.



2017/18 Audited Financial Statements

Wujal Wujal Aboriginal Shire Council

Wujal Wujal Aboriginal Shire Council

Financial Statements

For the year ended 30 June 2018

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Wujal Wujal Aboriginal Shire Council

Statement of Comprehensive Income

For the year ended 30 June 2018

	Note	2018 \$	2017 (restated*) \$
Revenue			
Recurrent revenue			
Fees and charges	3(a)	599,556	523,858
Rental income		200,343	208,920
Interest received		6,804	10,601
Sales revenue	3(b)	2,607,670	3,029,703
Other income	3(c)	903,087	328,068
Grants, subsidies and contributions	4(a)	3,102,679	3,172,733
Total recurrent revenue		7,420,139	7,273,884
Capital revenue			
Grants, subsidies and contributions	4(b)	4,128,780	19,077
Capital income	5	-	335,403
Total capital revenue		4,128,780	354,479
Total revenue		11,548,919	7,628,363
Expenses			
Recurrent expenses			
Employee benefits	6	(4,553,966)	(4,230,563)
Materials and services	7	(3,509,263)	(3,364,135)
Finance costs		(70,542)	(9,190)
Depreciation and amortisation	12	(1,492,193)	(1,555,870)
Total recurrent expenses		(9,625,963)	(9,159,758)
Capital expenses			
	8	(156,009)	(5,968)
Total expenses		(9,781,972)	(9,165,726)
Net result		1,766,947	(1,537,363)
Other comprehensive income			
Items that will not be reclassified to net result			
Increase / (decrease) in asset revaluation surplus	16	-	547,038
Total other comprehensive income		-	547,038
Total comprehensive income for the year		1,766,947	(990,325)

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

* refer to note 25

Wujal Wujal Aboriginal Shire Council
Statement of Financial Position
as at 30 June 2018

	Note	2018 \$	2017 (restated*) \$
Current assets			
Cash and cash equivalents	9	1,320,434	1,250,355
Trade and other receivables	10	1,520,530	1,325,002
Inventories		53,717	53,673
Other financial assets	11	70,414	70,413
Total current assets		2,965,095	2,699,444
Non-current assets			
Other financial assets	11	1,939,216	2,122,390
Investment in joint venture	20	40,367	164,765
Property, plant and equipment	12	31,785,837	29,751,545
Total non-current assets		33,765,420	32,038,701
Total assets		36,730,515	34,738,144
Current liabilities			
Trade and other payables	14	869,243	618,033
Finance leases	23	70,086	67,241
Provisions	15	103,040	103,060
Total current liabilities		1,042,368	788,335
Non-current liabilities			
Finance leases	23	117,081	187,167
Provisions	15	163,335	121,858
Total non-current liabilities		280,416	309,025
Total liabilities		1,322,784	1,097,360
Net community assets		35,407,731	33,640,784
Community equity			
Asset revaluation surplus	16	14,892,783	14,892,783
Retained surplus/(deficiency)		20,514,948	18,748,001
Total community equity		35,407,731	33,640,784

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

* refer to note 25

Wujal Wujal Aboriginal Shire Council
Statement of Changes in Equity
For the year ended 30 June 2018

Note	Asset revaluation surplus 16 \$	Retained Surplus (Deficiency) \$	Reserves \$	Total \$
Balances as at 1 July 2017 (restated*)	14,892,783	18,748,001	-	33,640,784
Net operating surplus	-	1,766,947	-	1,766,947
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus	-	-	-	-
Total comprehensive income for the year	-	1,766,947	-	1,766,947
Balance as at 30 June 2018	14,892,783	20,514,948		35,407,731
Balance as at 1 July 2016 (restated*)	14,345,745	20,285,364	-	34,631,109
Net operating surplus(deficiency)	-	(1,537,363)	-	(1,537,363)
Other comprehensive income for the year		-		
Increase / (decrease) in asset revaluation surplus	547,038	-	-	547,038
Total comprehensive income for the year	547,038	(1,537,363)	-	(990,325)
Balances as at 30 June 2017	14,892,783	18,748,001	-	33,640,784

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

* refer to note 25

Wujal Wujal Aboriginal Shire Council
Statement of Cash Flows
 For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Cash flows from operating activities			
Receipts from customers		3,395,805	3,049,930
Payments to suppliers and employees		(8,043,131)	(7,392,307)
		(4,647,326)	(4,342,377)
Interest received		6,804	10,601
Rental income		200,343	158,197
Non capital grants, subsidies and contributions		3,093,087	3,172,733
Borrowing Costs		(10,662)	(9,190)
Net cash inflow (outflow) from operating activities	21	(1,357,754)	(1,010,037)
Cash flows from investing activities			
Payments for property, plant and equipment		(3,561,346)	(1,455,494)
Proceeds from sale of property plant and equipment	5, 8	-	70,000
Finance lease receipts	11	71,618	68,891
Capital grants, subsidies and contributions		4,534,802	19,077
Dividend - JV investment		450,000	859,302
Net cash inflow (outflow) from investing activities		1,495,075	(438,224)
Cash flows from financing activities			
Repayments made on finance leases	23	(67,241)	(28,179)
Net cash inflow (outflow) from financing activities		(67,241)	(28,179)
Net increase (decrease) in cash and cash equivalents held		70,079	(1,476,440)
Cash and cash equivalents at the beginning of the financial year		1,250,355	2,726,795
Cash and cash equivalents at end of the financial year	9	1,320,434	1,250,355

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 2018

1 Significant accounting policies

1.A Basis of preparation

These general purpose financial statements are for the period 1 July 2017 to 30 June 2018 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012* . Consequently, these financial statements have been prepared in accordance with all Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements issued by the Australian Accounting Standards Board.

Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), to the extent these inconsistencies are applied, these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation and impairment gains and losses within a class of assets, and the timing of the recognition of non-reciprocal grant revenue.

These financial statements have been prepared under the historical cost convention, except for certain classes of property, plant and equipment and finance leases which are measured at fair value.

The Council uses the Australian dollar as its functional currency and its presentation currency and rounds to the nearest dollar. Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

Recurrent/capital classification

Revenue and expenditure are presented as "recurrent" or "capital" in the Statement of Comprehensive Income on the following basis:

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.

The following transactions are classified as either "Capital Income" or "Capital Expenses" depending on whether they result in accounting gains or losses:

- disposal of non-current assets
- revaluations of property, plant and equipment.

All other revenue and expenses have been classified as "recurrent".

1.B Constitution

The Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

1.C 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.D Adoption of new and revised Accounting Standards

Some Australian Accounting Standards and Interpretations have been issued but are not yet effective. Those standards have not been applied in these financial statements. Council will implement them when they are effective. The standards that may have a material impact upon council's future financial statements are:

Effective for annual reporting periods beginning 1 July 2018

• AASB 9 Financial Instruments

This replaces AASB 139 Financial Instruments: Recognition and Measurement, and addresses the classification, measurement and disclosure of financial assets and liabilities.

The standard introduces a new impairment model that requires impairment provisions to be based on expected credit losses, rather than incurred credit losses. Council will apply the new rules retrospectively from 1 July 2018. Comparatives for 2018 will not be restated. The net differences on initial application will be recognised in opening accumulated surplus as at the date of initial application. Council is still assessing whether the new impairment model will have a material impact to impairment losses arising from this standard.

Effective for annual reporting periods beginning 1 July 2019

- AASB 15 Revenue from Contracts with Customers, AASB 1058 Income of Not-for-Profit Entities and AASB 2016-8 Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities
AASB 15 will replace AASB 118 Revenue, AASB 111 Construction Contracts and a number of Interpretations. AASB 2016-8 provides Australian requirements and guidance for not-for-profit entities in applying AASB 9 and AASB 15, and AASB 1058 will replace AASB 1004 Contributions. Together they contain a comprehensive and robust framework for the recognition, measurement and disclosure of income including revenue from contracts with customers. Council is reviewing the way that income is measured and recognised to identify whether there will be any material impact arising from these standards. In the future, grants will be individually assessed to determine the effects of this standard. Council intends on using the partial retrospective approach in AASB 15 and AASB 1058. Under this transitional approach, Council will not need to restate comparative figures in their 2019-20 financial statements. Instead Council will recognise the cumulative effect of applying this standard as an adjustment to opening accumulated surplus at 1 July 2019.
- AASB 16 Leases
Council has some leases that are not in its statement of financial position. These will need to be included in the statement of financial position when AASB 16 Leases comes into effect. A lease liability will initially be measured at the present value of the lease payments to be made over the lease term. A corresponding right-of-use asset will also be recognised over the lease term. Council will apply this standard from 1 July 2019. Council is still reviewing whether this will have any material impact.

1.E Critical accounting judgements and key sources of estimation uncertainty

In the application of Council's accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and ongoing assumptions are reviewed annually. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Judgements, estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

Valuation and depreciation of property, plant and equipment - Note 12 and Note 13

Provisions - Note 15

Valuation of finance leases - Note 11, Note 13 and Note 23

Contingent liabilities - Note 18.

1.F Financial assets and financial liabilities

Council recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, Council becomes a party to the contractual provisions of the instrument.

Council has categorised and measured the financial assets and financial liabilities held at balance date as follows:

Financial assets

Cash and cash equivalents

Trade and other receivables - measured at amortised cost

Finance lease receivables - measured at fair value

Investment in joint venture

Financial liabilities

Trade and other payables - measured at amortised cost

Finance lease liabilities - measured at fair value

Financial assets and financial liabilities are presented separately from each other and offsetting has not been applied.

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 an asset or liability respectively.

2. Analysis of Results by Function

2(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, risk management, legal and administrative support. The Mayor, Councillors and Chief Executive Officer activities are included in corporate governance.

Corporate services

Corporate Services provides professional administration, finance and information services across all of council. This function includes human resource management, internal audit, budget support, financial accounting, marketing and communication 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.

Community services

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 and Kindergarten

Entertainment venues, Art Gallery and Café

Public health services including aged care facilities

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, and management of development approval processes.

Technical services

This function is responsible for the road transport network, parks and gardens, waste management and the Water & 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.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2018

2 Analysis of results by function
2(b) Income and expenses defined between recurring and capital are attributed to the following functions:

Year ended 30 June 2018														
Functions	Gross program income						Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets	
	Recurrent			Capital										
	Grants	Other	Grants	Other	Grants	Other								
	2018	2018	2018	2018	2018	2018								
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Corporate governance	-	5,500	-	-	-	5,500	(831,364)	-	(831,364)	(825,864)	-	-		
Corporate services	1,686,495	948,402	-	-	-	2,634,897	(1,419,441)	(156,009)	(1,575,449)	1,215,456	1,059,447	7,558,421		
Technical services	310,787	776,992	4,128,780	-	-	5,216,560	(2,538,103)	-	(2,538,103)	(1,450,324)	2,678,456	25,548,546		
Community services	1,105,397	59,493	-	-	-	1,164,890	(2,325,067)	-	(2,325,067)	(1,160,176)	(1,160,176)	-		
Building services	-	2,527,072	-	-	-	2,527,072	(2,511,988)	-	(2,511,988)	15,084	15,084	3,623,548		
Total	3,102,679	4,317,460	4,128,780	-	-	11,548,919	(9,625,963)	(156,009)	(9,781,972)	(2,205,825)	1,766,947	36,730,515		

Year ended 30 June 2017														
Functions	Gross program income						Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets	
	Recurrent			Capital										
	Other		Grants	Other		Capital								
	2017	2017		2017	2017									
	\$	\$		\$	\$									
Corporate governance	-	-	-	-	-	-	2017	\$	2017	\$	2017	\$	2017	\$
								(455,009)		(455,009)		(455,009)		-
Corporate services	1,726,235	59,815	-	-	335,403	2,121,453	2017	\$	2017	\$	2017	\$	2017	\$
								(1,447,395)		(1,453,363)		338,655		668,090
Technical services	302,289	2,278,275	19,077	-	-	2,599,641	2017	\$	2017	\$	2017	\$	2017	\$
								(3,061,662)		(3,061,662)		(481,098)		(462,021)
Community services	1,144,209	116,495	-	-	-	1,260,704	2017	\$	2017	\$	2017	\$	2017	\$
								(2,145,740)		(2,145,740)		(885,036)		(885,036)
Building services	-	1,646,565	-	-	-	1,646,565	2017	\$	2017	\$	2017	\$	2017	\$
								(2,049,951)		(2,049,951)		(403,386)		(403,386)
Total	3,172,733	4,101,150	19,077	-	335,403	7,628,363	2017	\$	2017	\$	2017	\$	2017	\$
								(9,159,758)		(9,165,726)		(1,885,875)		(1,537,363)
														34,738,144

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2018

3 Revenue analysis

Fees and charges, sales revenue, grants and other income is recognised as revenue on receipt of funds or earlier upon unconditional entitlement to the funds.

(a) Fees and charges

Note	2018 \$	2017 \$
Administration and utility charges	549,415	481,522
Bank and Post Office agency commissions	11,185	10,333
Centrelink commissions	22,612	22,059
Other fees and charges	16,344	9,944
Total fees and charges	599,556	523,858

(b) Sales revenue

Contracts and recoverable works

Private works revenue	1,177	9,500
Q Build and BAS contract and recoverable works	1,903,068	2,290,118
Housing construction contract	499,250	436,347
Total contracts and recoverable works	2,403,494	2,735,965

Sale of goods

Fuel	147,492	214,087
Art Centre	56,684	79,651
Total sale of goods	204,176	293,738

Total sales revenue

2,607,670	3,029,703
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The council generates revenues from a number of services including an arts centre, service station sales and contracts for recoverable works relating to roads and social housing construction. Revenue from these contracts generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. Contract revenue and associated costs are recognised by reference to the stage of completion of the contract activity at the reporting date. Revenue is measured at the fair value of consideration received or receivable in relation to that activity.

The amount recognised as revenue for contract works during the financial year is the amount receivable in respect of invoices issued during the period and in respect of works carried out during the period. The contract work carried out is not subject to retentions.

(c) Other income

Share of joint venture profit	20	325,602	264,765
Joint Venture Placement Fees		66,741	-
Other		35,172	63,303
ATO Refund	22	475,572	-
Total other income		903,087	328,068

4 Grants, subsidies and contributions

(a) Recurrent

General purpose grants	1,686,495	1,744,917
State government subsidies and grants	781,388	855,448
Commonwealth government subsidies and grants	634,796	572,368
Total recurrent	3,102,679	3,172,733

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2018

	Note	2018 \$	2017 \$
(b) Capital			
State government subsidies and grants		4,128,780	19,077
Commonwealth government subsidies and grants		-	-
Total capital		4,128,780	19,077

All grants, subsidies and contributions are non-reciprocal in nature and are recognised as revenue in the year in which Council obtains control over them with the exception of My Pathways grant which is disclosed as unearned revenue.

Conditions over contributions

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

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

Grants for expenditure on services	24	1,239,543	504,060
		1,239,543	504,060

5 Capital income

Initial recognition of assets under finance leases	11	-	265,403
Proceeds from sale		-	70,000
Total capital income		-	335,403

6 Employee benefits

Total staff wages and salaries	3,430,117	3,276,551
Councillors' remuneration	318,705	317,406
Annual, sick and long service leave entitlements	480,676	306,947
Superannuation	433,064	329,659
	4,662,562	4,230,563
Less: Capitalised employee expenses	(108,596)	-
Total employee benefits	4,553,966	4,230,563

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

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

Total Council employees at the reporting date:	2018	2017
Elected members	5	5
Administration and indoor staff	35	36
Depot and outdoors staff	42	41
Total full time equivalent employees	82	82

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2018

	Note	2018 \$	2017 \$
7 Materials and services			
Buildings and Houses-repairs		587,190	293,378
Agency operations		26,987	18,862
Audit of annual financial statements by the QAO		129,604	70,208
Communications and IT		180,112	211,445
Insurances		101,582	99,648
Recoverable Works costs		181,706	721,456
Housing Construction Contract		1,021,774	437,535
Security & Emergency services		61,852	15,807
Cultural activities		291,125	301,361
Community Care services		116,404	174,634
Community Welfare services		355,607	327,562
Consultants		55,562	30,372
Councillors Non-Wages Expenses		23,402	10,322
Supplies and Services and Other Recoveries		369,186	628,412
Other materials and services		7,170	23,132
Total materials and services		3,509,263	3,364,135

8 Capital expenses

Loss on disposal of non current assets

Proceeds from sale		-	-
less book value of disposed assets	12	(44,454)	-
Total loss on sale of assets		44,454	-

Revaluations

Revaluation decrement recognised as expense	12	-	-
---------------------------------------------	----	---	---

Loss on revaluation of finance leases

Loss on revaluation of finance leases	11	111,555	5,968
Total capital expenses		156,009	5,968

9 Cash and cash equivalents

Cash at bank and on hand	1,320,434	1,250,355
Balance per Statement of Cash Flows	1,320,434	1,250,355

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. These include:

The following externally imposed expenditure restrictions at the reporting date relate to cash assets:

Unspent government grants and subsidies	1,239,543	504,060
Total unspent restricted cash	1,239,543	504,060

Cash and deposits at call are held in the Westpac Banking Corporation in normal term deposits and business cheque accounts. The bank currently has a short term credit rating of A1+ and long term rating of AA-.

Cash and cash equivalents includes cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2018

	Note	2018 \$	2017 \$
10 Trade and other receivables			
Current			
Trade Debtors		1,446,998	1,109,453
Less impairment		(63,156)	(54,637)
Trade Debtors Net		<u>1,383,841</u>	<u>1,054,816</u>
Other debtors		<u>136,688</u>	<u>270,186</u>
Total current trade and other receivables		<u>1,520,530</u>	<u>1,325,002</u>

Trade receivables are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase price / contract price. Settlement of these amounts is required within 30 days from invoice date.

The collectability of receivables is assessed periodically and if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is reduced for impairment. The loss is recognised in finance costs. The amount of the impairment is the asset's carrying amount less any amount expected to be recovered.

For impaired receivables the factors the Council considered when impairing the asset were: what was the debt originally for, how long it has been outstanding, the success of attempts to recover the debt and how successful any further attempts were likely to be.

All known bad debts were written-off at 30 June.

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

Not past due	1,082,209	162,727
Past due 31-60 days	-	4,896
Past due 61-90 days	-	9,198
More than 90 days	<u>364,789</u>	<u>932,632</u>
Trade Debtors	<u>1,446,998</u>	<u>1,109,453</u>
Impaired	<u>(63,156)</u>	<u>(54,637)</u>
Total	<u>1,383,841</u>	<u>1,054,816</u>

11 Other financial assets

Current		
Finance leases	<u>70,414</u>	<u>70,413</u>
	<u>70,414</u>	<u>70,413</u>
Non-current		
Finance leases	<u>1,939,216</u>	<u>2,122,390</u>
	<u>1,939,216</u>	<u>2,122,390</u>

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

Gross minimum lease payments receivable:

Not later than one year	70,414	70,413
Later than one year but not later than five years	281,655	281,655
Later than five years	<u>2,149,126</u>	<u>2,219,540</u>
	<u>2,501,195</u>	<u>2,571,608</u>
Add: Estimated contingent rent	1,459,083	1,556,424
Less: Present value adjustment	<u>(1,950,648)</u>	<u>(1,935,229)</u>
Fair value of lease payments	<u>2,009,630</u>	<u>2,192,803</u>

The fair value of lease payments are receivable as follows:

Not later than one year	70,414	70,413
Later than one year but not later than five years	272,555	275,248
Later than five years	<u>1,666,661</u>	<u>1,847,142</u>
	<u>2,009,630</u>	<u>2,192,803</u>

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Movements in finance leases were as follows:			
Opening balance		2,192,803	2,002,259
Add: Initial recognition of new leases		-	265,402
Less: Lease surrendered		-	-
Less: Lease receipts		(71,618)	(68,891)
Gain (Loss) on revaluation		<u>(111,555)</u>	<u>(5,967)</u>
Closing balance		<u>2,009,630</u>	<u>2,192,803</u>

The calculation of fair value has included an estimate of average annual CPI increases of 2.5% for 2017/18 (2017: 2.5%) and a discount rate of 3.86% for 2017/18 (2017: 3.45%).

Leases of plant and equipment under which the Council as lessee/lessor assumes/transfers substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are classified as finance leases. Other leases, where substantially all the risks and benefits remain with the lessor, are classified as operating leases.

There is nil unearned finance income, unguaranteed residual values accruing to the benefit of Council, accumulated allowance for uncollectible minimum lease payments receivable recognised as income applicable to the leases. There is, however, a contingent rent recognised of \$1.5 million which is the difference between nominal rents and consumer price indexation of rents.

Council has leased 85 dwellings as lessor to the Queensland Government for 40 years. The average lease payment per dwelling in the current year was \$832, in addition, there was also approximately \$5,060 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 2017/18 is 3.86%, which is the higher of CPI and Council's present cost of capital, as advised by Queensland Treasury Corporation (QTC). The leases are recognised at the present value of the expected future lease payments receivable, excluding service charges (i.e. NPV method is used). Gains on revaluation of finance lease assets are recognised as "other income" when the cashflows diminish and the discount rate declines year on year. Conversely, in the future, when the discount rate increases and the cashflows diminish, losses on finance lease asset revaluations will be recognised as "other expenses".

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
 For the year ended 30 June 2018

12

Property, plant and equipment

Note	Land	Buildings	Motor Vehicles		Plant and Equipment		Furniture & Fittings		Water		Sewerage		Other Infrastructure	Roads Network		Work in progress		Total
			Valuation	Valuation	Cost	Cost	Cost	Cost	Valuation	Valuation	Valuation	Valuation		Valuation	Valuation	Cost	Cost	
	1,065,687	20,962,606		799,599	1,620,700	99,468		7,436,281	6,319,001				340,652	6,326,863		561,599	45,532,456	
	-	-		48,830	40,306	-	-	-	-				-	-		3,518,216	3,607,352	
	-	-		-	-	-	-	-	-				(258,081)	-		-	(258,081)	
	-	-		-	1,130,335	-	87,292	71,153	215,290	1,820,355	(3,324,425)	-	-	-	-	-	-	
16	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	1,065,687	20,962,606		848,429	2,791,341	99,468	7,523,573	6,390,154	297,861	8,147,218	755,390	48,881,728						

-	8,595,571	433,852	810,290	88,865	2,037,611	2,248,912	245,571	1,320,239	-	15,780,911
-	590,570	68,470	141,464	4,391	263,367	272,963	3,893	147,074	-	1,492,193
-	-	39,238	-	-	-	-	(216,451)	-	-	(177,213)
-	-	-	-	-	-	-	-	0.00	-	(0)
0	9,186,142	541,560	951,754	93,256	2,300,978	2,521,875	33,013	1,467,314	-	17,095,891

1,065,687	11,776,465	306,869	1,839,588	6,212	5,222,595	3,868,278	264,848	6,679,904	755,390	31,785,837	
Land: Not depreciated.	15-60	2-8	3 - 20	3 - 20	3 - 60	5 - 80	15-75	10-1,000	-	-	

Additions comprise:

-	-	-	-	-	87,292	71,153	215,290	-	-	373,735	
-	-	48,830	1,170,641	-	-	-	-	1,820,355	-	3,039,826	
-	-	-	-	-	-	-	-	-	-	-	
-	-	48,830	1,170,641	-	87,292	71,153	215,290	1,820,355	-	3,413,561	

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
 For the year ended 30 June 2018

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Property, plant and equipment

Note	Land	Buildings	Motor Vehicles	Plant and Equipment	Furniture & Fittings	Water	Sewerage	Other Infrastructure	Roads Network		Work in progress	Total
	Valuation	Valuation	Cost	Cost	Cost	Valuation	Valuation	Valuation	Valuation	Valuation	Cost	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1,065,687	18,930,250	799,600	1,106,174	99,468	7,061,138	5,706,773	363,969	12,374,827	177,685	47,686,571	
	-	68,551	-	480,750	-	285,770	371,317	9,770	-	521,926	1,738,085	
5, 8	-	-	-	(68,000)	-	-	-	-	-	-	(68,000)	
16	-	1,949,982	-	-	-	74,062	233,808	(33,087)	(6,047,964)	-	(3,823,197)	
	-	13,823	-	101,776	-	15,310	7,102	-	-	(138,011)	-	
	1,065,687	20,962,606	799,599	1,620,700	99,468	7,436,281	6,319,001	340,652	6,326,863	561,599	45,532,456	

-	7,071,876	352,494	785,609	84,473	1,948,741	2,367,977	263,714	5,788,392	-	18,663,276
-	445,725	81,358	92,681	4,391	234,537	196,892	10,276	490,010	-	1,555,870
-	-	-	(68,000)	-	-	-	-	-	-	(68,000)
-	1,077,970	-	-	-	(145,667)	(315,956)	(28,420)	(4,958,163)	-	(4,370,235)
-	8,595,571	433,852	810,290	88,865	2,037,611	2,248,912	245,571	1,320,239	-	15,780,911

1,065,687	12,367,035	365,747	810,410	10,603	5,398,670	4,070,089	95,081	5,006,624	561,599	29,751,545	
Land: Not depreciated.	15-60	2-8	3 - 20	3 - 20	3 - 60	5 - 80	15-75	10-1,000	-	-	

Additions comprise:

\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	-	-	-	-	-	-	-	-	-	-
-	68,551	-	480,750	-	285,770	371,317	9,770	-	-	-	1,216,158	
-	-	-	-	-	-	-	-	-	-	-	-	
-	68,551	-	480,750	-	285,770	371,317	9,770	-	-	-	1,216,158	

12 Property, plant and equipment accounting policies

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.

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.

Capital and operating expenditure

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are treated as capital expenditure. Assets under construction are not depreciated until they are completed and commissioned, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

Expenditure incurred in accordance with Natural Disaster Relief and Recovery Arrangements on road assets is analysed to determine whether the expenditure is capital in nature. The analysis of the expenditure requires Council engineers to review the nature and extent of expenditure on a given asset. For example, expenditure that patches a road is generally maintenance in nature, whereas a kerb to kerb rebuild is treated as capital. Material expenditure that extends the useful life or renews the service potential of the asset is capitalised.

Valuation Process

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.

For the financial year ending 30 June 2018, the valuer assessed index movements as:

Land - Fair Value (4.2%)

Buildings - Replacement Cost 3.71%

Other Structures 3.95%

Water Infrastrcuture 3.33%

Sewer Infrastructure 3.37%

Roads Infrastructure 3.10%

As the index movement 1 July 2017 to 30 June 2018 are not material, no indexation was applied.

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.

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.

12 Property, plant and equipment accounting policies

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.

Major spares, purchased specifically for particular assets, that are above the asset recognition threshold, are capitalised and depreciated on the same basis as the asset to which they relate.

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.

Land under roads

Land under the road network within the Council area that has been dedicated and opened for public use under the *Land Act 1994* or the *Land Title Act 1994* is not controlled by council but is controlled by the state pursuant to the relevant legislation. Therefore this land is not recognised in these financial statements.

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.

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.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2018

13 Fair value measurements

13(a) Recognised fair value measurements

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

- Finance Leases
- Property, plant and equipment
 - Land
 - Buildings
 - Road network
 - Water Infrastructure
 - Sewerage Infrastructure
 - Other Infrastructure assets

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

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

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

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

Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1.

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

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

As at 30 June	Note	Level 3		Total	
		(Significant unobservable inputs)			
		\$		\$	
		2018	2017	2018	2017
Recurring fair value measurements					
Finance Leases	11	2,009,630	2,192,803	2,009,630	2,192,803
Land	12	1,065,687	1,065,687	1,065,687	1,189,000
Buildings	12	11,776,465	12,367,035	11,776,465	12,367,035
Road network	12	6,679,904	5,006,624	6,679,904	5,006,624
Water	12	5,222,595	5,398,670	5,222,595	5,398,670
Sewerage	12	3,868,278	4,070,089	3,868,278	4,070,089
Other Infrastructure assets	12	264,848	95,081	264,848	95,081
		30,887,406	30,195,988	30,887,406	30,195,988

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

Finance Leases

Council has residential properties which are leased out to the Department of Housing and Public Works for a period of up to 40 years. They are valued using the Net Present Value (NPV) approach. Refer further information in note 11.

Land

All council owned land is located in the Douglas and Cook local government areas. Land fair values were determined by an independent valuer, Australis Asset Advisory Group effective 30 June 2017. The valuer conducted a revaluation of the land utilising market transactions over vacant land properties within the Douglas and Cook Shire Councils areas. Where sales volumes were low, the valuer sought market transaction data from nearby or comparable localities. Due to the remote location and paucity of market evidence a level 3 was assigned to these assets, this was effective 30 June 2016. Australis Asset Advisory Group conducted a desktop revaluation based on the 2016 revaluation, effective 30 June 2017.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2018

13 Fair value measurements

Buildings

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

A comprehensive valuation was undertaken in 2016 and indexed in 2017.

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

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

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

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

Infrastructure assets (level 3)

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

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

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

Roads

Current replacement cost

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

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

Australis Asset Advisory Group completed a full comprehensive valuation of road infrastructure assets effective 30 June 2017. CRC has been determined by reference to indexation provided by Australis Asset Advisory Group since the last revaluation completed in 2017. The indexation methodology was based on production/wage/construction indices and on consultation with local contractors and suppliers. The indexation is considered immaterial for all asset classes and fair values have not been adjusted.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2018

13 Fair value measurements

Accumulated depreciation

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

Water and Sewerage

Current replacement cost

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

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

Water and Sewerage infrastructure fair values were determined by Australis Asset Advisory Group effective 30 June 2017.

Accumulated depreciation

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

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

13(c) Changes in Fair Value Measurements using significant unobservable inputs (level 3)

The changes in level 3 assets with recurring fair value measurements are detailed in Note 12.

13(d) Valuation processes

Council's valuation policies and procedures are set by an executive management team which comprises the Chief Executive Officer and the Director Governance and Finance.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2018

	Note	2018 \$	2017 \$
14 Trade and other payables			
Current			
Creditors and accruals		210,787	422,351
Unearned Capital Grant		406,022	-
Annual leave		252,434	195,682
		869,243	618,033

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

Liabilities are recognised for employee benefits such as wages and salaries, annual leave and long service leave in respect of services provided by the employees up to the reporting date. Liabilities for employee benefits are assessed at each reporting date. Where it is expected that the leave will be paid in the next twelve months, or Council does not have the unconditional right to defer the liability beyond 12 months, the liability is treated as a current liability. Otherwise the liability is treated as non-current.

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.

Unearned revenue is recognised where Council has received consideration for goods and services that have not been delivered at 30 June and is required to return the consideration should goods and services not be delivered at a future time.

A liability for annual leave is recognised and measured at amounts expected to be settled within 12 months calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

As council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability.

15 Provisions

Current		
Long service leave	103,040	103,060
	103,040	103,060
Non-current		
Long service leave	163,335	121,858
	163,335	121,858

Details of movements in provisions:

Long service leave		
Balance at beginning of financial year	224,918	209,712
Long service leave entitlement arising	70,596	44,863
Long Service entitlement extinguished	(11,489)	(18,014)
Long Service entitlement paid	(17,651)	(11,643)
Balance at end of financial year	266,374	224,918

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 the Council's employment or other associated employment which would result in the 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.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
 For the year ended 30 June 2018

	Note	2018 \$	2017 \$
15 Provisions continued			
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.			
16 Asset revaluation surplus			
Movements in the asset revaluation surplus were as follows:			
Balance at beginning of financial year		14,892,783	14,345,745
Net adjustment to non-current assets at end of period to reflect a change in current fair value:			
Land		-	-
Buildings		-	872,012
Infrastructure		-	(324,974)
Balance at end of financial year		14,892,783	14,892,783
Asset revaluation surplus analysis			
The closing balance of the asset revaluation surplus comprises the following asset categories:			
Land		-	-
Buildings		6,597,106	6,597,106
Infrastructure		8,295,677	8,295,677
		14,892,783	14,892,783

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

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

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

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

17 Transactions with related parties

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

KMP are the Mayor, Councillors, Chief Executive Officer and some executive management. Compensation paid to KMP in 2017/18 comprises:

		\$	\$
Short-term employee benefits		989,269	906,366
Post-employment benefits		84,278	56,845
Long-term employee benefits		-	-
Termination benefits		-	-
Total		1,073,547	963,211

Wujal Wujal Aboriginal Shire Council
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 For the year ended 30 June 2018

	Note	2018 \$	2017 \$
(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 in 2017/18 are disclosed below:			

Details of transactions		\$	\$
Employee expenses of close family members of KMP (4 employees)		261,205	118,702

(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.

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

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

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

Details of transactions		\$	\$
Enterprise Management Group			
- Distribution received		450,000	941,431
- Share of profit for 2017/2018		325,602	264,765
My Pathway (t/a Enterprise Management Group			
- Sales (at arms-length)		110,270	54,434
- Profit distribution received		100,000	100,000
- Project advance payment received		406,021	-

Further information about the Joint Venture can be found in Note 20 to the Financial Statements.

(d) Outstanding balances with related parties

Amounts owed by KMP and other related parties as at balance date totalled \$1,429.87 (2017 \$1,194 - all amounts were more than 90 days overdue. \$60 was written off by Council resolution in 2018).

Amounts owed by parties over which Council has significant influence at balance date totaled \$31,189; all amounts were within 30 days.

(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.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
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18 Contingent liabilities

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

Local Government Mutual

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

As at 30 June 2017 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there are insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise.

The indemnity amount provided by Wujal Wujal Aboriginal Shire Council as at 30 June 2018 in relation to the Local Government Workcare Bank Guarantee is \$40,518.70. The latest audited financial statements for Local Government Workcare are as at 30 June 2017 and show accumulated member funds (equity) of \$50,306.80.

19 Superannuation

The Council contributes to the LGIA Super Government Superannuation Scheme (Qld) (the scheme). The scheme is a Multi-employer Plan as defined in the Australian Accounting Standard AASB119 *Employee Benefits*.

The Queensland Local Government Superannuation Board, the trustee of the scheme, advised that the local government superannuation scheme was a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation.

The scheme has three elements referred to as:

The City Defined Benefits Fund (CDBF) which covers former members of the City Super Defined Benefits

The Regional Defined Benefits Fund (Regional DBF) which covers defined benefit fund members working for regional local governments; and

The Accumulation Benefits Fund (ABF)

The ABF is a defined contribution scheme as defined in AASB 119. Council has no liability to or interest in the ABF other than the payment of the statutory contributions as required by the *Local Government Act 2009*.

Council does not have any employees who are members of the CDBF or the Regional DBF and, therefore, is not exposed to the obligations, assets or costs associated with these funds.

As at the reporting date, the assets of the scheme are sufficient to meet the vested benefits.

The most recent actuarial assessment of the scheme was undertaken as at 1 July 2015. The actuary indicated that "at the valuation date of 1 July 2015, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date."

In the 2015 actuarial report the actuary has recommended no change to the employer contribution levels at this time.

The next actuarial investigation will be conducted as at 1 July 2018.

Under the Local Government Act 2009 the trustee of the scheme has the power to levy additional contributions on councils which have employees in the Regional DBF when the actuary advises such additional contributions are payable - normally when the assets of the DBF are insufficient to meet members' benefits.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2018

	Note	2018 \$	2017 \$
19 Superannuation - continued			
The amount of superannuation contributions paid by Council to the scheme in this period for the benefit of employees was:	6	433,064	329,659

20 Joint venture

The Council has a 25% (2017 - 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 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.

Revenue	7,393,977	7,608,358
Expenses	(6,091,568)	(6,555,077)
Profit (loss) for the year	1,302,409	1,053,281
Other comprehensive income for the year	-	-
Total comprehensive income for the year	1,302,409	1,053,281

The above profit (loss) for the year includes:

Legacy Activities & Corporate Service Fee	1,375,142	2,300,344
Payroll expenses	3,193,439	2,406,239

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	164,765	759,303
Share of profit (loss)	325,602	264,765
Distribution received	450,000	859,303
Carrying amount at the end of financial year	40,367	164,765

Wujal Wujal Aboriginal Shire Council
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	Note	2018 \$	2017 \$
21 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities			
Net result		1,766,947	(1,537,363)
Non-cash items:			
Depreciation and amortisation	12	1,492,193	1,555,870
Revaluation adjustments	5,8	-	-
Impairment of receivables		59,880	3,260
Gain/loss on revaluation of finance leases	11	111,555	5,967
Asset acquired for nil consideration	12	(9,592)	-
		1,654,036	1,565,097
Investing and development activities:			
Gain / Loss on disposal of non-current assets	5, 8	44,454	(70,000)
Initial recognition of assets under finance leases	5	-	(265,403)
Capital grants and contributions		(4,128,780)	(19,077)
Profit retained in joint venture	20	(325,602)	(264,765)
		(4,409,929)	(619,245)
Changes in operating assets and liabilities:			
(Increase)/ decrease in receivables		(388,906)	(637,550)
(Increase)/decrease in inventory		(60)	16,632
Increase/(decrease) in payables		(21,298)	187,184
Increase/(decrease) in provisions		41,456	15,207
		(368,808)	(418,527)
Net cash inflow from operating activities		(1,357,754)	(1,010,037)

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements

For the year ended 30 June 2018

22 Events after the reporting period

During the financial year 2017/2018 Council became aware that it had a considerable credit balance with the Australian Taxation Office. In August 2018 Council lodged all outstanding Business Activity Statements and applied for a refund of the credit balance. The balance of \$475,572 was received on 3 September 2018. Refer note 3 c)

23 Finance Lease

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

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

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

	Note	2018 \$	2017 \$
Movements in the finance lease during the reporting period were:			
Lease entered into in February 2017		274,232	306,120
Payments made during period		76,530	31,888
Minimum lease payments		197,702	274,232
These payments are payable as follows:			
Not later than 1 year		76,530	76,530
Later than 1 year but not later than 5 years		121,172	197,702
Minimum lease payments		197,702	274,232
Less future finance charges		10,535	19,824
Lease liability		187,167	254,408
Classified as:			
Current		70,086	67,241
Non current		117,081	187,167
		187,167	254,408
payable as follows:			
Not later than 1 year		70,086	67,241
Later than 1 year but not later than 5 years		117,081	187,167
		187,167	254,408

Wujal Wujal Aboriginal Shire Council
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24 Tied grants by project

	Balance 01/07/17	Revenue	Expense	Balance 30/06/2018
	\$	\$	\$	\$
Commonwealth government grants				
Department of Prime Minister and Cabinet				
<i>Indigenous Advancement Strategy</i>	-	107,000	107,000	-
<i>Iterra Emergency Satellite Communications</i>	4,223	-	4,223	-
<i>Training Subsidy</i>	7,225	-	7,225	-
<i>NJP Radio Grant</i>	5,229	-	5,229	-
Total	16,677	107,000	123,677	-
Department of Social Services				
<i>NJCP Program</i>	-	36,035	36,035	-
<i>NJCP Radio, Arts and Culture</i>	-	66,430	66,430	-
<i>Emergency Relief Grant</i>	566	-	566.00	-
<i>DSS Transitional Activity</i>	2,466	-	2,466.00	-
<i>Home Care CACPS</i>	26,977	127,077	154,054	-
<i>HACC Transition Funding</i>	5,250	0	5,250	-
<i>Home and Community Care</i>	-	224,582	224,582	-
Total	35,259	454,124	489,383	0
Total - Commonwealth government	51,936	561,124	613,060	0
State government grants				
Department of Infrastructure, Local Government and Planning				
<i>SGFA Grant</i>	-	1,186,212	1,186,212	-
<i>FAGS Grant</i>	233,916	500,283	734,199	-
<i>Works for Queensland Round 1</i>	-	1,100,000	1,100,000	-
<i>Works for Queensland Round 2</i>	-	550,000	396,470	153,530
<i>CRF DILC Outstation Road</i>	-	244,390	244,390	-
<i>CYRP</i>	-	1,609,603	1,609,603	-
<i>ILGSP</i>	-	47,482	-	47,482
<i>Come and Try fitness program</i>	10,170	-	10,170	-
<i>Get Ready QLD Grant</i>	-	5,348	5,348	-
<i>IEDG Grant</i>	65,909	80,000	145,909	-
<i>Seniors Week</i>	1,000	0	1,000	-
Total	310,995	5,323,318	5,433,301	201,011
Department of Education and Training				
<i>Kindergarten Parents Learning</i>	-	0	0	-
<i>First Start Grant</i>	12,500	0	12,500	-
Total	12,500	-	12,500	-
Queensland Reconstruction Authority				
<i>NDRRA Tropical Cyclone ITA</i>	-	624,787	89,409	535,378
<i>NDRRA Subsidy - REPA 3 Claim</i>	-	22,659	0	22,659
Total	-	647,446	89,409	558,037
Department of Transport and Main Roads				
<i>ATSI TIDS Road Grant</i>	21,001	-	21,001	-
<i>DTMR Boat Ramp Grant</i>	9,170	-	9,170	-
<i>R2R</i>	-	73,672	0	73,672
Total	30,171	73,672	30,171	73,672

Wujal Wujal Aboriginal Shire Council
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 For the year ended 30 June 2018

	Balance 01/07/17	Revenue	Expense	Balance 30/06/2018
	\$	\$	\$	\$
Department of Health				
<i>ATSI Public Health Grant</i>	-	164,944	164,944	(0)
Total	-	164,944	164,944	(0)
Department of Community Safety				
<i>SES Operating Subsidy</i>	13,442	23,032	36,474	0
Total	13,442	23,032	36,474	0
Queensland State Library				
<i>State Library Subsidy</i>	-	20,246	20,246	-
<i>State Library Robotics Grant</i>	8,299	-	8,299	0
<i>Tech Savvy Seniors Grant</i>	12,388	-	12,388	-
Total	20,687	20,246	40,933	0
Department of Communities, Child Safety & Disability Services				
<i>State Younger Persons Grant-ROPE</i>	-	66,720	66,720	-
Total	-	66,720	66,720	-
Arts QLD				
<i>2017/18 IRADF Grant</i>	-	10,000	10,000	-
<i>2016/17 IRADF Grant</i>	8,079	-	8,079	-
<i>2015/16 IRADF Grant</i>	1,926	-	1,926	-
<i>Showcase Grant</i>	13,176	0	13,176	-
<i>Backing Indigenous Arts Grant</i>	9,017	0	9,017	-
<i>Indigenous Visual Arts Support Grant</i>	32,131	141,430	173,561	-
Total	64,329	151,430	215,759	-
Dept of Aboriginal and Torres Strait Islander Partnerships				
<i>Driveway upgrades Grant</i>	-	49,512	49,512	-
Total	-	49,512	49,512	-
Total - State government	452,124	6,520,319	6,139,723	832,721
Other grant providers				
Creche & Kindergarten Assoc Ltd				
<i>QKFS Funding</i>	-	150,016	150,016	-
Total	-	150,016	150,016	-
My Pathways				
<i>Training House</i>	-	406,822	-	406,822
Total	-	406,822	-	406,822
Total - Other grant providers	-	556,838	150,016	406,822
Total - all grants	504,060	7,638,281	6,902,799	1,239,543

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2018

25 Restatement of previously reported amounts

	2017 published financial statements	Correction of error/ reclassification	2017 restated actuals
	\$	\$	\$
Profit & Loss Item			
Fees and charges	398,144	125,714	523,858
Rental income	158,197	50,723	208,920
Employee benefits	(3,425,718)	(804,845)	(4,230,563)
Materials and services	(4,174,947)	810,812	(3,364,135)
Depreciation	(1,571,996)	16,126	(1,555,870)
Capital expenses	-	(5,968)	(5,968)
Increase / (decrease) in asset revaluation surplus	1,489,880	(942,842)	547,038
Impact Total Comprehensive Income	(240,048)	(750,277)	(990,325)
Opening balance change to Property, Plant & Equipment	1,189,000	(123,313)	1,065,688
Total impact Comprehensive Income and Opening Balance	948,952	(873,588)	75,364
Balance Sheet Item			
Trade and other receivables	1,148,565	176,437	1,325,002
Property, plant and equipment	30,801,570	(1,050,025)	29,751,545
Asset revaluation surplus	15,835,623	(942,840)	14,892,783
Retained surplus/(deficiency)	18,678,749	69,252	18,748,001
Impact Community Equity	34,514,372	(873,588)	33,640,784

During the preparation of the financial statements 2017/2018 it has come to Council's attention that a number of items in the prior year financial statements were misclassified or unintentionally omitted. Comparative numbers reported in the 2017/2018 Statement of Comprehensive Income and Statement of Financial Position have been restated to correct these errors.

The omissions from the 2016/2017 financial statements do not impact the amounts reported in the financial statements for period prior to 1 July 2016. As a result, a third balance sheet has not been prepared.

Wujal Wujal Aboriginal Shire Council

Financial statements

For the year ended 30 June 2018

Management Certificate

For the year ended 30 June 2018

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.

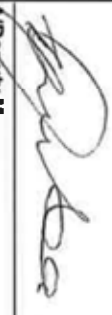
In accordance with section 212(5) of the Regulation we certify that:

(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 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.

ADeputy Mayor


Reagan Kulka




Date: 31/10/18

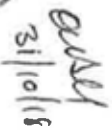
Chief Executive Officer

Eileen Hall



Date: 31/10/18




31/10/18

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INDEPENDENT AUDITOR'S REPORT

To the Councillors of Wujal Wujal Aboriginal Shire Council

Report on the audit of the financial report

Opinion

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

In my opinion, the financial report:

- a) gives a true and fair view of the Council's financial position as at 30 June 2018, 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 2018, 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 management certificate given by the Acting Deputy Mayor and the Chief Executive Officer.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 of Queensland Auditing Standards*.

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

Other information

Other information comprises the information included in the Wujal Wujal Aboriginal Shire Council annual report for the year ended 30 June 2018, but does not include the financial report and my auditor's report thereon. At the date of this auditor's report, the other information was the current year financial sustainability statement and the long-term financial sustainability statement.

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 Council for the financial report

The Council is 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 Council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Council is 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Council to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the audit of the Council. I remain solely responsible for my audit opinion.

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 2018:

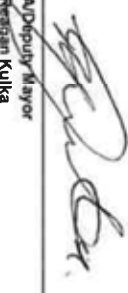


- I received all the information and explanations I required.
- In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.



Sri Narasimhan
as delegate of the Auditor-General

31 October 2018

Queensland Audit Office
Brisbane

Wujal Wujal Aboriginal Shire Council Current-year Financial Sustainability Statement For the year ended 30 June 2018		How the measure is calculated	Actual - Council	Target
Measures of Financial Sustainability				
Council's performance at 30 June 2018 against key financial ratios and targets:				
Operating surplus ratio		Net result (excluding capital items) divided by total operating revenue (excluding capital items)	-30%	Between 0% and 10%
Asset sustainability ratio		Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	25%	greater than 90%
Net financial liabilities ratio		Total liabilities less current assets divided by total operating revenue (excluding capital items)	-22%	not greater than 60%
Note 1 - Basis of Preparation				
The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the <i>Local Government Regulation 2012</i> and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2017.				
<div> <div> Certificate of Accuracy For the year ended 30 June 2018 This current-year financial sustainability statement has been prepared pursuant to Section 178 of the <i>Local Government Regulation 2012</i> (the regulation). In accordance with Section 212(5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated. </div> <div>  Deputy Mayor Reegan Kulka Date 31/10/18 </div> <div>  Chief Executive Officer Eileen Hall Date 31/10/18 </div> </div>				
 <div>31/10/18 Eileen Hall</div>				

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Wujal Wujal Aboriginal Shire Council

Report on the Current Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year statement of financial sustainability of Wujal Wujal Aboriginal Shire Council for the year ended 30 June 2018 comprising the statement, explanatory notes, and the certificate of accuracy given by the Acting Deputy Mayor and the Chief Executive Officer.

In accordance with section 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Wujal Wujal Aboriginal Shire Council for the year ended 30 June 2018 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 of Queensland 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 the information included in Wujal Wujal Aboriginal Shire Council's annual report for the year ended 30 June 2018, but does not include the current year financial sustainability statement and my auditor's report thereon. At the date of this auditor's report, the other information was the general purpose financial statements and the long-term financial sustainability statement.

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 council for the current year financial sustainability statement

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

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


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

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

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

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

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



Sri Narasimhan
as delegate of the Auditor-General

31 October 2018

Queensland Audit Office
Brisbane

Wujal Wujal Aboriginal Shire Council
Long-Term Financial Sustainability Statement
Prepared as at 30 June 2018

Measures of Financial Sustainability

Council

Operating surplus ratio

Asset sustainability ratio

Net financial liabilities ratio

Measure	Target	Actuals at 30 June 2018	30 June 2019	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028
Net result divided by total operating revenue	Between 0% and 10%	-30%	-21%	-19%	-19%	-19%	-18%	-18%	-18%	-17%	-17%	-15%
Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	greater than 50%	25%	555%	63%	31%	31%	19%	37%	19%	18%	18%	2%
Total liabilities less current assets divided by total operating revenue	not greater than 50%	-22%	-15%	-11%	12%	-12%	-14%	-14%	-17%	-20%	-23%	-26%

Wujal Wujal Aboriginal Shire Council's Financial Management Strategy

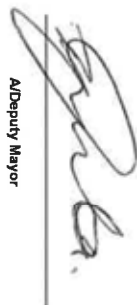
Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial 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 2018

This long-term financial sustainability statement has been prepared pursuant to Section 178 of the Local Government Regulation 2012 (the regulation)

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



ADeputy Mayor
Reagan Kulka

Date: 31/10/18


Chief Executive Officer
Eileen Hall

Date: 31/10/18




31/10/18



Get in touch

Phone: (07) 40839100

Fax: (07) 40608250

How to find us

Wujal Wujal Aboriginal Shire Council
Lot 1 Hartwig Street
Wujal Wujal
Queensland 4895